All India
Income-tax Report and
Returns 1927-28 to 1930-31

00135374

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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CENTRAL BOARD OF REVENUE

All India
Income-tax Report and Returns
for the year
1927-28

1930-31

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XXVIII-10-1

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INCOME-TAX DEPARTMENT—ADMINISTRATION REPORT, 1927-28.

This is the fourth consolidated Report issued by the Central Board of Revenue on the administration of the Income-tax Department.

2. *Changes in Law and Procedure, etc.*—Two Amending Acts were passed during the year under review—

Act XXVIII of 1927, amending Section 59 to define more clearly the rule-making powers of the Central Board of Revenue.

Act III of 1928 amending and adding certain Sections as below :—

Sections 10(2), 14(2), 25A, 26, 35(1), 42(3), 46(1A), 48(4) and (5), 56 and 66.

Section 10(2).—Allows deduction as a business expense of the cost of live stock used for the purposes of a business and prohibits the deduction of tax, cess, etc., paid to local authorities in computing assessable income.

Section 14(2).—Makes the intention clear.

Section 25A.—Prescribes procedure for assessment in the year following the one in which partition is effected in a Hindu Undivided Family.

Section 26.—Prescribes the procedure for assessment when there is change in the ownership of a business, profession or vocation or in the constitution of a firm.

Section 35(1).—Confers powers on Assistant Commissioners and Commissioners of Income-tax to rectify mistakes in their appellate or review orders.

Section 42(3).—Makes the law more definite as regards the assessment of profits of export and import trade by residents and non-residents.

Section 46(1A).—Empowers the Income-tax Officers to impose a penalty of less than the maximum amount mentioned in Section 46.

Section 48(4) and (5).—Restricts the grant of refunds to British subjects and subjects of Indian States, the rate of refund in the case of non-resident British subjects or subjects of Indian States being calculated on their total income wherever derived instead of their income in British India only.

3. The following changes in the Indian Income-tax Rules were made :—

Rule 2 regarding the registration of firms was amended so as to make it clear that registration is allowed in cases in which an assessment or re-assessment is made under Section 34 and in cases in which an appeal is lodged. The form of Certificate prescribed by Rule 14 of the Rules was slightly altered. By an amendment to Rule 24, the percentage of the taxable income derived from the sale of tea grown and manufactured by the seller was increased from 25 to 40. Rule 39 was revised with the object of concentrating the work of granting refunds to non-residents in the hands of the Income-tax Officer, Non-Residents Refund Circle, Bombay.

4. The arrangements regarding the relief from double income-tax of incomes taxed both in Indian States and British India was extended during the year to the Bhagat State (Simla Hills).

5. *Progress made in extending the activities of the Department.*—The remaining districts of Bengal were taken over from the local Government during the year and with the exception of Assam and nine districts in Upper Burma and a small hilly tract in the U. P., there is no area now in which the administration of income-tax is under the control of a Provincial Government. In Assam, the work continued to be done by the local Government in return for ten per cent. of the collections of income-tax (but not super-tax) except on interest on securities and the salaries of Government servants. The work in Assam and the remaining districts in Burma will, it is expected, be taken over by the Central Board of Revenue from 1st April 1929.

6. *Additions to establishment.*—The following additions to establishment were made during the year—

Madras.—Three additional Income-tax Officers with the necessary subordinate staff.

Bombay.—Two Income-tax Officers, two Assistant Income-tax Officers and subordinate staff.

Bengal.—Additional clerical staff only.

Punjab.—Three Income-tax Officers, two Assistant Income-tax Officers and subordinate staff.

Delhi.—One Assistant Income-tax Officer for the Salary Circle.

7. *Salient features of the previous year.*—The conditions of the year 1926-27, of which the income, profits and gains were assessed in the year under review, were unfavourable, as explained in the notes on the various provinces, and the yield of income-tax and super-tax was the lowest on record for many years.

The following paragraphs give the trade conditions during 1926-27 province by province :—

Madras.—Conditions were little better than in the previous year. The dislocation of continental exchanges, the failure of the monsoon, the bumper crop of American cotton and the coal strikes in England affected business adversely —particularly exports. The demand for Madras handkerchiefs was much smaller, apparently on account of the competition of artificial silk. The coffee crop was poor and there was little demand for coir and copra.

Bombay.—1926-27 was the sixth lean year which the Presidency had to face. The unprecedented American cotton crop and the prolonged coal strike in England affected adversely the exporters of Indian cotton. The cotton mill industry continued to pass through bad times and the year brought in only Rs. 17 lakhs of tax from this source which at one time yielded over three crores. Spices, motor cars, banking and insurance did fairly well, but the position in most other trades was poor.

Bengal.—Jute fared badly. The combined value of exports—both of raw produce and of manufactured goods—being about £ 78½ crores against a total of Rs. 95 crores in the previous year ; the decrease was largely due to lower prices. The results in coal were poor, as also in piecegoods the prices of which fell steadily. Tea and coffee flourished, and also the motor trade.

United Provinces.—The conditions of the cotton, woollen and unrefined sugar trades were indifferent and grain dealers made but small profits. The glass industry passed through a crisis.

Punjab.—Exports of wheat fell from 212,000 tons valued at Rs. 3½ crores in the previous year to 176,000 tons valued at Rs. 271 lakhs during 1926-27. Exports of raw cotton also declined, the crop having failed. There was a slight improvement in the imports of piecegoods due to a drop in Lancashire prices.

Burma.—The rice crop was good, but owing to unfavourable rains, the embanked crops did not do so well. Sesamum and cotton yielded poor returns, the cotton being further hit by low prices. The outturn of teak continued to increase. Lead and silver mines increased their production and tin mines did well owing to high prices. The import trade on the whole prospered.

Bihar and Orissa.—Although the average output and despatch of coal was not less than in the year before, the industry yielded lower profits than in the previous year on account of lower prices. The mica market was dull. Conditions in the lac market were abnormal as the result of speculation and gambling. Rice mills showed good results and a few sugar factories had a favourable year. Indigo was moribund, while piecegoods, hides and oil-seeds did badly.

Central Provinces.—The crops were generally speaking poorer than in the preceding year and the profits from cotton diminished appreciably on account of the fall in prices. The prices of manganese and lac fell. The *bidi* business alone showed some slight improvement.

Assam.—Tea which showed favourable signs in the beginning of 1926 declined during the year. The dullness of the market reacted on minor businesses. Jute also did badly. Trade in timber, paddy and rice was not very favourable but that in mustard and piecegoods were somewhat better.

Delhi.—The condition of the piecegoods trade was as unfavourable as in the previous year, but other general merchandise improved. Spices brought in a fair profit.

8. *Demand, collection, etc.*—The following figures show the demand and progress of collections during the year 1927-28 as compared with the two preceding years :—

Demand, Collection and Balance of Income-tax and Super-tax for the years 1925-26 to 1927-28.

Income-tax.

	1925-26. Rs.	1926-27. Rs.	1927-28. Rs.
Balance on 1st April	48,91,201*	38,53,744*	43,00,167*
Demand	12,87,72,674	13,04,60,161	13,00,12,275
Miscellaneous and penalties	5,38,595	6,66,241	6,95,999
Total Demand	13,42,02,470	13,49,80,146	13,50,08,441
Refunds	1,48,46,099	1,67,48,237	1,49,64,014
Net demand	11,93,56,371	11,82,31,909	12,00,44,427
Net collections	11,50,32,765	11,32,40,052	11,47,42,895
Excess collections	1,38,534	1,74,434	1,98,055
Balance on 31st March	44,90,862	51,59,246	54,72,996

Super-tax.

	1925-26. Rs.	1926-27. Rs.	1927-28. Rs.
Balance on 1st April	26,85,856*	16,55,498*	35,20,808*
Demand	4,63,28,708	4,92,10,329	4,35,86,011
Miscellaneous and penalties	1,045	4,00,857	17,882
Total Demand	4,90,15,609	5,12,66,684	4,71,24,701
Refunds	8,88,328	13,02,466	8,57,489
Net demand	4,81,26,781	4,99,64,218	4,62,67,212
Net collections	4,62,68,790	4,60,56,133	4,05,07,639
Excess collections	44,363	68,390	54,829
Balance on 31st March	19,02,127	39,93,930	57,88,400

* Difference from previous year's closing balance represents chiefly reductions on appeal or revision or reference to High Court and to a slight extent writes off.

9. The number of new assessees brought on the registers of the Department and the number of those whose names were removed are given in the statement below :—

Province.	Discovered.	Struck off.
Madras	6,892	3,805
Bombay	4,321	6,759
Bengal	5,863	7,106
United Provinces	2,417	2,421
Punjab	4,262	4,073
Burma	4,772	3,570
Bihar and Orissa	1,164	1,370
Central Provinces	1,816	1,033
Assam	574	555
North West Frontier Province	325	233
Delhi	113	112
Total	32,519	31,037

10. A new return (Return No. X) was introduced during the year so as to show the extent to which revenue would have been lost in each province if the returns made by assessees had been accepted as correct without challenge. It will be seen that in the whole of India, the sum of Rs. 3,88,87,166 or 31·16 per cent. of the actual revenue assessed on these persons would have been lost if the returns had been accepted as correct without any further scrutiny.

11. *Section 19A.*—This Section was introduced in 1926, making it obligatory on the part of principal officers of companies to furnish returns to the Income-tax Officer of share-holders who received a dividend of more than Rs. 10,000 each. These returns were received for the first time in the year 1927 and were collated by a special Income-tax Officer who worked in the office of the Central Board of Revenue. It is estimated that a revenue of Rs. 2,07,650 which would otherwise have escaped taxation was secured by the new procedure.

12. *Tramp Steamers.*—The provisions of Chapter V-A of the Indian Income-tax Act relating to tramp steamers are working smoothly. The net collections realised in the maritime provinces during the year under review were as follows :—

	Rs.
Madras	15,165
Bombay (including Sind)	28,689
Bengal	13,191
Burma	28,581
Total	85,626

13. *Methods of evasion.*—The year did not disclose any new methods of evasion. The amending Bill to which reference was made in the last year's Report is still before the Legislature, having been referred to a Select Committee which has not yet finally reported on the Bill.

14. *Progress in assessments and collections.*—The arrears at the end of the year stood more or less at the same level as at the end of the last year ; the collections continued to be satisfactory.

15. *Coercive measures.*—The number of coercive measures is shown in Return No. VII. There was a perceptible fall as compared with the previous year in the number of cases in which coercive measures were necessary, and the Board is gratified at this result.

16. *Prosecutions:—Bombay.*—There were six prosecutions as below :—

	No. of persons prosecuted.		Result. Convicted and sentenced as under.
For falsification of accounts (2 prosecutions).	4 including an income-tax expert.	Poona	1 to 1 year's rigorous imprisonment and a fine of Rs. 500, in default, 6 months' rigorous imprisonment. 1 to 6 months' rigorous imprisonment.
		Surat	1 to 2 months' rigorous imprisonment and a fine of Rs. 500, in default, 4 months' rigorous imprisonment. 1 to 1 year's rigorous imprisonment and a fine of Rs. 100, in default 2 months' rigorous imprisonment.
For putting in a false return of income.	1		Sentenced to pay a fine of Rs. 400 and 1 day's simple imprisonment.
For attempting to bribe an Examiner of Accounts.	1		Sentenced to pay a fine of Rs. 100, in default, 2 months' rigorous imprisonment.

An application was also filed before the High Court regarding a case in which during the preceding year an Income-tax Expert had been charged with attempting to bribe an Income-tax Officer and the trying Magistrate had convicted him and released him after admonition. The High Court sentenced the offender to pay a fine of Rs. 500, or in default, to undergo rigorous imprisonment for 6 months.

United Provinces.—Three prosecutions were launched. In one case a compromise was effected. The result of the second case is not yet known. The third case ended in the conviction of the assessee who was fined 8 annas a day from the date the return was due up to the date of conviction. As a result the assessee had to pay Rs. 154-8-0 as fine.

North-West Frontier Province.—Seven prosecutions were instituted in the Peshawar district, and all ended in conviction. In one case the accused was sentenced to a fine of Rs. 1,580 and in another to a fine of Rs. 1,740. In the third case a punishment of one year's imprisonment (reduced on appeal to three months) and of a fine of Rs. 500 was inflicted. In Dera Ismail Khan two prosecutions were sanctioned and one was successful, the accused being sentenced to a fine of Rs. 270.

17. *Appeals, etc.*—21,197 appeals were filed during the year against 19,619 in the previous year. 2,804 were taken up in revision by the Commissioners as against 2,254 in the previous year. 9,370 appeals were successful and orders were modified in 1,059 cases taken up in revision.

18. *Rulings by High Courts.*—The following statement shows the important decisions pronounced by High Courts on references made under Section 66 of the Income-tax Act :—

Summary of decisions.

(1) *High Court:—Madras High Court.*—A body of individuals who agreed to work and share the profits from four toddy shops licensed in an individual member's name is not an illegal association in the absence of proof of transfer or sub-renting by the licensed holders, and consequently the association can be assessed to income-tax under Section 3 of the Income-tax Act on the combined profits of the four shops.

(2) The words " tax was recovered " in Section 50 of the Income-tax Act mean " tax was received by the Government " and in the case of an assessee applying for double income-tax relief under Section 49, those words mean " Indian Income-tax was paid in India," and not " relief was obtained in the United Kingdom under Section 27 of the United Kingdom Finance Act, 1920."

(3) Income derived from toddy is agricultural income when it is received by the actual cultivator, whether owner or lessee of the land on which the trees grow. If the income is obtained by a person who has not produced the trees from which the toddy is tapped, or has not done any agricultural operation whereby those trees have been raised, it is not agricultural income within the meaning of the Act.

(4) *Bombay High Court.*—The word " year " in the phrase " the year in which the tax was recovered " in Section 50 refers to the " financial year " and not to the " calendar year." But this decision is a " limited " decision applying only to the particular case referred.

(5) In calculating the profits of a business, when the closing stock is found undervalued and so revalued by the Income-tax Officer, the opening stock too should be revalued. This decision is also a ' limited ' decision applying only to the case referred.

(6) Sections 40, 42 and 43 of the Act should be read jointly and not disjunctively and in consequence the agent through whom a non-resident is to be assessed should be one in actual receipt of the income assessed.

(7) When a company allots its own shares to another company in return for shares purchased from it, the Commissioner is not bound to take the shares allotted at their face value in calculating the purchase price paid.

(8) When a person stands surety for another not in the ordinary course of his business but because of friendship or some other similar reason, any loss incurred thereby is not allowable in assessing the business income of the surety.

(9) *Calcutta High Court.*—If an assessee receives a certain sum of money in any year, being accumulated dividends of the past four or five years withheld by the directors of the company on the strength of an *ultra vires* resolution, the sum is liable to super-tax in the hands of the assessee in the year of receipt.

(10) When a light railway company pays half of its profits in excess of the dividend paid to the shareholders to a District Board in consideration of the free use of land over which the railway runs, the payment made to the District Board is not expenditure incurred solely for the earning of profits and is not therefore a permissible deduction in the assessment of the railway company.

(11) A company, the sole object of which is to acquire land, build houses, and let premises to tenants and the sole business of which is the management and collection of rents from its properties, is assessable under Section 9 and not under Section 10.

(12) The issue of a combined notice under Sections 22(4) and 23(2) is not illegal.

(13) If an assessee has made a return under Section 22(2) and thereafter a notice has been served upon him under Section 23(2) and also a notice under Section 22(4), and the assessee has complied with the terms of the notice under section 23(2) by producing the evidence upon which he relies, but has failed to comply with the notice under Section 22(4), the Income-tax Officer is entitled to make an assessment under Section 23(4) for failure to comply with the terms of the notice under section 22(4).

(14) *Allahabad High Court.*—The profits derived from quarries in a temporarily settled *mahal* are not agricultural income within the meaning of Section 2(1) (*a*) of the Indian Income-tax Act, 1922, although the income derived from the quarries in the *mahal* at the time of the settlement was assessed to land revenue.

(15) If a person carrying on a moneylending business lends money in the course of such business on the security of lands of which he takes a usufructuary mortgage and if he immediately leases those lands back to the mortgagor with a stipulation for fixed annual payments which amount to a definite percentage on the sum advanced, the annual payments on this account should be excluded from the assessment of the profits and gains of his business as being agricultural income within the meaning of Section 2(1)(*a*) of the Indian Income-tax Act, 1922.

(16) If an assessee has made a return in compliance with a notice under Section 22(2) of the Indian Income-tax Act, 1922, and thereafter a notice has been served upon him under Section 22(4) and the assessee has failed to comply with that notice, the Income-tax Officer is entitled to make an assessment under Section 23(4) on account of that failure and is not bound to proceed under Section 23(3).

(17) No question of law arises when an Income-tax Officer, relying on the evidence afforded by his own inspection, rejects the evidence produced by the assessee in support of his return and makes an estimate of the assessee's profits on the basis of his own observations.

(18) The questions (*i*) whether advances made to the servants of a business are payments incurred for the earnings of the profits and gains of the business and (*ii*) whether the expenditure on customary presents made to such on the opening day of the accounting period of business are payments incurred to earn the profits and gains of the business are questions of fact and not of law.

(19) *Lahore High Court.*—Once the Income-tax Officer has issued a notice under Section 23(2) to the assessee and that notice has been complied with, the Income-tax Officer cannot issue a notice under Section 22(4) or make a summary assessment under Section 23(4) because of the failure to comply with such notice.

(20) *Rangoon High Court.*—A return of income prepared on the prescribed form but stating merely an estimated income without the details required by Note 5 of the form is an invalid return.

(21) If a Hindu Undivided Family resides in one place and carries on business in another place through an agent, the service of notice on the agent under Section 22 is good service. A Hindu Undivided Family is not entitled to service only in the manner provided in Section 63(2) of the Act.

(22) *Patna High Court.*—Income from *jalker* derived by a tenure-holder whose *jama* is fixed in perpetuity is liable to tax.

(23) If it is once admitted that an assessee requires a dwelling house for agricultural purposes, it is not open to the Income-tax Department to examine the question whether the size or value of that dwelling house is or is not out of proportion to the agricultural purposes for which it is required.

(24) *Court of Judicial Commissioner, Central Provinces.*—Though sums of interest may be shown as income or profit in accounts yet, if they are not actually received as cash and are perhaps never likely to be so received, they can at the most be described as assets and not income.

19. *Refunds.*—The increase in refunds still continues, particularly refunds under double income-tax relief.

20. *Legal advice.*—A special legal adviser was appointed for Bengal during the year. There are now special legal advisers for the Department in four provinces.

21. *Miscellaneous.*—The usual annual Conference of Commissioners of Income-tax was held in Calcutta in August 1927. The relations between the Department and the public continued to be cordial and friendly throughout the year and no serious complaints came to the notice of the Board. The absence of such complaints is due entirely to the excellent manner in which the Department has discharged its duties, and the Board takes this occasion to thank officers of all ranks for the work done during the year.

22. *Casualties.*—The Department suffered loss in the retirement of Rai Bahadur Pandit Hari Har Nath Muttu, who was an Assistant Commissioner of Income-tax in the United Provinces.

V. S. SUNDARAM,
Secretary, Central Board of Revenue.

NEW DELHI;
7th January 1929.

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RETURN No. I.

Classification of the Income-tax demand in the various Provinces in the year ending 31st March 1928.

RETURN

Classification of the Income-tax demand in the various

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.
		Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(*a*) paid by Government .	11,02,534	17,70,186	13,58,988	10,64,530	9,43,539	10,74,266	5,72,501	4,67,294
	(*b*) paid by local authorities	49,670	2,67,716	2,43,617	39,393	28,328	1,77,997	18,382	7,363
	(*c*) paid by companies, other public bodies and associations.	9,96,730	24,41,199	34,61,116	4,73,555	2,51,536	14,34,037	6,12,862	1,60,303
	(*d*) paid by private employers.	1,32,536	6,64,563	8,14,431	50,470	85,204	1,95,970	77,014	25,938
2	Interest on securities—								
	(*a*) on securities of the Government of India or of a Local Government.	2,03,044	22,24,452	67,698	1,71,839	1,66,459	48,972	45,381	22,977
	(*b*) on debentures or other securities of a local authority or a company.	41,492	15,16,690	9,49,283	22,286	14,579	1,64,012	107	267
3	Income derived from property	4,89,965	28,56,779	16,57,296	3,91,179	4,74,765	6,93,827	1,42,217	1,51,197
4	Income derived from business	94,71,380	1,50,15,587	2,12,43,193	46,50,157	45,43,085	1,49,99,845	23,81,843	27,61,260
5	Professional earnings . .	3,86,978	7,96,670	7,03,945	3,31,603	2,23,002	2,93,999	2,41,528	96,607
6	Income derived from other sources.	6,10,852	16,25,276	10,75,690	2,52,632	1,32,705	2,69,028	4,33,675	45,663
7	Total of items 1 to 6 .	1,34,85,181	2,91,79,118	3,15,75,257	74,47,644	68,63,202	1,93,51,953	45,25,510	37,41,869
8	(*a*) Amount to be deducted on account of section 15.	1,28,813	2,80,700	2,87,137	1,15,149	76,792	1,00,159	47,467	60,282
	(*b*) Amount to be deducted on account of section 17.	34,578	1,72,399	1,01,593	11,624	57,034	61,175	32,376	14,477
9	Resultant demand . .	1,33,21,790	2,87,26,019	3,11,86,527	73,20,871	67,29,376	1,91,90,619	44,45,667	36,67,110
10	Arrears	1,40,430	18,93,643	2,48,891	1,56,961	4,74,399	6,69,095	3,28,383	34,801
11	Penalties—								
	(*a*) penal assessments under section 25 (2).	..	..	..	..	7,285	..	..	..
	(*b*) penal assessments under section 28.	37,581	19,521	26,975	29,201	10,630	1,46,075	14,482	26,721
	(*c*) penal recoveries under section 46 (1).	35,180	25,074	27,229	17,942	68,535	23,269	36,101	16,625
	(*d*) other penalties and fines.	50	581	..	..	..	723	165	..
12	Miscellaneous—								
	(*a*) composition under section 53 (2).	1,035	20,737	..	7,625	11,000	..	..	..
	(*b*) other items . .	4,159	12,323	8,713	2,302	16,012	1,284	4,290	2,345
13	Total of items 9 to 12 .	1,35,40,225	3,06,97,898	3,14,93,275	75,34,902	73,17,237	2,00,31,065	48,29,088	37,47,602
14	Refund or rebate of tax—								
	(*a*) on interest on securities, under section 48.	1,55,525	5,66,262	2,20,863	35,201	14,193	2,775	11,342	7,555
	(*b*) on dividends of companies, under section 48.	1,30,396	8,19,084	3,01,310	78,362	23,320	62,595	11,770	18,611
	(*c*) to partners of firms, under section 48.	1,22,041	1,84,928	92,221	9,971	29,823	1,41,318	1,525	24,391
	(*d*) under section 49 .	5,64,575	2,73,670	29,75,402	7,67,376	2,60,067	39,39,200	..	3,01,259
	(*e*) under arrangement with the Indian States.	52,117	21,517	..	437	131	39,442	982	1,342
	(*f*) other refunds . .	2,85,359	4,40,516	4,05,452	35,797	1,53,314	3,06,143	1,89,675	1,60,743
15	Total refunds .	13,10,013	23,05,977	39,95,248	9,27,144	4,80,848	44,91,473	2,15,294	5,13,901
16	Net demand (item 13 *minus* item 15).	1,22,30,212	2,83,91,921	2,74,98,027	66,07,758	68,36,389	1,55,39,592	46,13,794	32,33,701
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,13,188	24,60,065	3,29,626	2,31,210	3,17,816	8,42,388	7,30,950	57,536
18	*Add*—Excess collections and advance payments.	39,642	3,234	1,17,434	7,740	4,782	5,848	11,505	948
18A	*Add*—Unpaid refunds of the year under review.	..	70,200	..	..	..	..	1,699	..
18B	*Deduct*—paid refunds out of unpaid refunds of the preceding year.	..	1,04,993	..	..	..	..	..	..
19	Net collections . . .	1,20,56,666	2,59,00,297	2,72,85,835	63,84,288	65,23,355	1,47,03,052	38,96,048	31,77,113

No. I.

Provinces in the year ending 31st March 1928.

Assam.	North-West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	India, Central.	Grand Total.
Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,41,156	1,71,277	427	1,083	7,634	11,05,174	89	11,275	62,90,975	1,61,82,928
2,568	3,421	2,028	482	..	3,341	66	1,983	..	8,46,355
8,00,630	14,148	4,949	2,385	1,962	1,06,389	177	31,115	..	1,07,93,093
8,410	1,469	1,898	215	6,466	3,982	..	1,043	..	20,72,609
4,275	5,421	..	723	126	31,519	..	..	21,02,445	50,95,331
616	..	..	..	..	..	..	..	14	27,09,346
22,721	85,290	13,766	6,890	339	1,26,605	467	18,948	..	71,32,251
25,18,075	6,58,425	68,390	1,85,963	2,588	5,89,483	2,074	1,41,457	..	7,92,32,805
24,972	19,804	1,653	4,172	441	33,486	..	2,390	..	31,62,250
61,015	5,836	3,823	606	2,506	48,446	576	11,063	..	45,79,392
36,84,438	9,65,091	96,934	2,02,519	22,062	20,48,425	3,449	2,20,274	83,93,434	13,18,06,360
34,391	12,148	89	543	1,259	1,28,318	..	2,224	..	12,75,471
19,066	3,875	1,769	463	172	7,687	..	326	..	5,18,614
36,30,981	9,49,068	95,076	2,01,513	20,631	19,12,420	3,449	2,17,724	83,93,434	13,00,12,275
66,961	47,831	30,303	4,882	2,260	2,02,486	52	3,849	..	43,00,167
..	..	..	..	..	..	..	..	..	7,285
..	8,709	30	..	..	889	..	445	..	3,21,259
3,212	7,309	464	134	111	7,617	2	591	..	2,69,395
..	..	..	..	..	976	..	..	..	2,495
..	1,000	..	..	..	..	..	50	..	41,447
260	1,796	1	..	..	3	..	630	..	54,118
37,01,414	10,15,713	1,25,874	2,06,529	23,002	21,24,391	3,503	2,23,269	83,93,434	13,50,08,441
2,507	2,603	1,174	1,675	185	3,341	..	..	..	10,25,201
8,859	724	509	3,258	8	20,420	75	1,156	..	14,80,457
3,180	..	..	..	..	8,466	65	..	..	6,17,929
5,66,837	..	..	..	..	18,138	..	1,554	..	96,68,078
..	..	..	..	..	..	..	3,745	..	1,19,713
9,346	34,766	3,748	3,352	186	22,768	..	1,471	..	20,52,636
5,90,729	38,093	5,431	8,285	379	73,133	140	7,926	..	1,49,64,014
31,10,685	9,77,620	1,20,443	1,98,244	22,623	20,51,258	3,363	2,15,363	83,93,434	12,00,44,427
50,635	60,719	20,049	30,201	3,082	1,22,978	9	2,544	..	54,72,996
1,807	121	..	4,855	139	..	..	..	..	1,98,055
6,503	..	..	..	..	..	..	..	..	78,402
..	..	..	..	..	..	..	..	..	1,04,993
30,68,360	9,17,922	1,00,394	1,72,898	19,680	19,28,280	3,354	2,12,819	83,93,434	11,47,42,895

RETURN No. I-A.

Classification of the income-tax demand for the years 1924-25 to 1927-28.

Serial No.	Classification.	Assessment for 1924-25.	Assessment for 1925-26.	Assessment for 1926-27.	Assessment for 1927-28.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Salaries—				
	(*a*) paid by Government	1,34,59,181	1,47,36,793	1,50,38,553	1,61,82,928
	(*b*) „ „ local authorities	8,01,747	9,26,004	8,45,403	8,46,355
	(*c*) „ „ companies, other public bodies and associations	99,23,404	1,05,40,417	1,09,27,460	1,07,93,093
	(*d*) „ „ private employers	18,89,419	21,95,363	22,11,146	20,72,609
2	Interest on securities—				
	(*a*) on securities of the Government of India or of a Local Government	34,75,060	40,46,676	48,10,482	50,95,331
	(*b*) on debentures or other securities of a local authority or a company	21,04,553	24,66,513	25,28,856	27,09,346
3	Income derived from property	61,54,509	64,72,015	68,60,695	71,32,251
4	„ „ „ business	7,75,57,634	8,14,23,299	8,14,31,311	7,92,32,805
5	Professional earnings	31,45,644	30,90,921	30,72,124	31,62,250
6	Income derived from other sources	48,66,438	43,98,325	43,34,435	45,79,392
7	TOTAL OF ITEMS 1 TO 6	12,33,77,589	13,02,96,326	13,20,60,465	13,18,06,360
8	(*a*) Amount to be deducted on account of section 15	6,43,757	9,75,245	10,50,494	12,75,471
	(*b*) Amount to be deducted on account of section 17	5,09,182	5,48,407	5,49,810	5,18,614
9	Resultant demand	12,22,24,650	12,87,72,674	13,04,60,161	13,00,12,275
10	* Arrears	91,20,494	48,91,201	38,53,744	43,00,167
11	Penalties—				
	(*a*) penal assessments under section 25 (2)	2,66,756	1,57,048	1,83,050	7,285
	(*b*) „ „ „ „ 28				3,21,259
	(*c*) „ recoveries „ „ 46 (1)	1,69,005	3,25,360	3,51,345	2,69,395
	(*d*) other penalties and fines	25,724	13,222	10,696	2,495
12	Miscellaneous—				
	(*a*) composition under section 53 (2)	19,542	42,965	1,21,150	41,447
	(*b*) other items				54,118
13	TOTAL OF ITEMS 9 TO 12	13,18,26,171	13,42,02,470	13,49,80,146	13,50,08,441
14	Refund or rebate of tax—				
	(*a*) on interest on securities, under section 48	6,02,485	5,97,207	7,52,724	10,25,201
	(*b*) on dividends of companies, under section 48	18,01,949	21,21,641	17,06,184	14,80,457
	(*c*) to partners of firms, under section 48	3,05,989	4,17,469	4,53,735	6,17,929
	(*d*) under section 49	46,75,892	91,84,314	1,05,90,863	96,68,078
	(*e*) under arrangement with the Indian States	..	..	..	1,19,713
	(*f*) other refunds†	41,77,435	25,25,468	32,44,731	20,52,636
15	TOTAL REFUNDS	1,15,70,221	1,48,46,099	1,67,48,237*	1,49,64,014
16	Net demand (item 13 *minus* item 15)	12,02,56,651	11,93,56,371	11,82,31,909	12,00,44,427
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	67,98,950	44,90,862	51,59,246	54,72,996
18	*Add*—Excess collections and advance payments	2,42,097	1,38,534	1,74,434	1,98,055
18A	*Add*—Unpaid refunds	..	..	1,68,243	78,402
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year	..	..	1,75,288	1,04,993
19	Net collections	11,36,99,098§	11,50,32,765‖	11,32,40,052¶	11,47,42,895

* Includes Rs. 1,06,883 on account of other refunds in Burma and Rs. 53,226 paid to B. B. & C. I. Railway Company and includes Rs. 7,33,838 on account of refunds granted by the High Commissioner.

§ Excludes Rs. 14,371 on account of refund vouchers uncashed at the close of the year.

‖ Includes Rs. 1,56,677 on account of unpaid refunds for 1925-26 and excludes Rs.1,27,955 on account of paid refunds out of unpaid refunds of previous year and includes Rs. 2,27,538 on account of collection from B. B. & C. I. and G. I. P. Railway Companies.

¶ Includes collection of Rs. 93,929 received from B. B. & C. I. Railway Company.

RETURN No. II.

Classification of the super-tax demand in the various provinces in the year ending 31st March 1928.

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	Grand Total.
		Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.	Assessment for 1927-28.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	21,15,667	82,86,620	1,94,40,291	16,49,429	8,67,501	67,50,538	23,89,329	7,25,599	9,60,775	71,523	21,465	95,614	1,59,840	..	51,820	4,35,86,011
2	Arrears	10,751	10,59,320	3,66,130	1,05,635	89,969	3,55,892	14,28,976	..	20,561	16,629	938	..	66,007	..	..	35,20,808
3	Miscellaneous including penalties . . .	7,026	277	15	564	..	..	10,000	..	..	..	..	..	..	..	..	17,882
4	Total of items 1 to 3 .	21,33,444	93,46,217	1,98,06,436	17,55,628	9,57,470	71,06,430	38,28,305	7,25,599	9,81,336	88,152	22,403	95,614	2,25,847	..	51,820	4,71,24,701
5	Refunds	40,733	64,627	3,15,190	967	38,783	1,01,898	20,481	2,68,283	1,543	12	..	..	4,972	..	..	8,57,489
6	Net demand (Item 4 *minus* item 5) . . .	20,92,711	92,81,590	1,94,91,246	17,54,661	9,18,687	70,04,532	38,07,824	4,57,316	9,79,793	88,140	22,403	95,614	2,20,875	..	51,820	4,62,67,212
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,34,841	14,90,586	3,94,389	1,22,675	42,855	3,52,202	31,58,176	2,499	22,758	6,471	..	19,928	41,020	..	..	57,88,400
8	*Add*—Excess collections and advance payment .	2,644	25,016	27,122	..	..	..	47	..	..	..	..	..	..	..	..	54,829
8A	*Add*—Unpaid refunds	..	12	..	..	..	..	..	..	..	..	..	..	..	..	..	12
8B	*Deduct*—Unpaid refunds for previous year paid during the year.	..	26,014	..	..	..	..	..	..	..	..	..	..	..	..	..	26,014
9	Net collections	19,60,514	77,90,018	1,91,23,979	16,31,986	8,75,832	66,52,330	6,49,695	4,54,817	9,57,035	81,669	22,403	75,686	1,79,855	..	51,820	4,05,07,639

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the various Provinces in the year ending 31st March 1928.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of Companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	5,210	8,14,937	15,946	11,16,657	306	97,174	
2	0 1 1	2,019	90,571	5,582	4,92,964	293	62,723	
3	0 1 0	1,596	1,07,505	3,860	5,06,656	324	1,22,874	
4	0 0 9	1,053	82,484	2,657	4,63,279	362	1,90,021	
5	0 0 6	387	26,996	1,054	1,85,004	175	1,00,613	
6	0 0 3	185	8,141	420	58,388	119	44,390	
	Total .	10,450	11,30,634	29,519	28,22,948	1,579	6,17,795	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	95,36,992

* Note.—Refunds to others are included in Return No. I.

RETURN No. III-A.

Classification of income-tax collected from Companies, Registered firms and on interest on securities for the years 1924-25 to 1927-28.

Year.	Securities.			Companies.				Registered firms.			Total.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25 . . .	7,39,64,658	55,11,884	9,81,630	41,07,33,206	3,84,51,636	42,07,498	72,22,092	6,40,65,923	60,04,463	2,73,932	54,87,63,787	4,99,67,983	42,07,498	84,77,654
1925-26 . . .	7,99,05,317	65,11,057	6,00,548	42,94,83,557	4,02,92,572	84,17,488	1,14,27,829	6,60,72,864	61,94,619	4,51,744	57,54,61,739	5,29,98,248	84,17,488	1,24,80,121
1926-27 . . .	9,10,14,403	73,35,612	8,09,745	39,95,27,220	3,75,82,554	1,01,24,045	1,28,16,921	7,16,64,658	67,20,862	4,43,348	56,22,06,281	5,16,38,968	1,01,24,045	1,41,76,897
1927-28 . . .	6,28,13,637	57,74,184	11,30,634	38,75,72,341	3,62,99,914	95,36,992	1,23,59,940	7,43,71,937	69,64,534	6,17,795	52,47,57,915	4,90,38,632	95,36,992	1,41,08,369

RETURN

Statement showing income-tax collected in the various Provinces in the year ending 31st March Rule

Serial No.	Province.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	5,27,92,740	20,85,188	1,70,925	21,55,641	2,02,092	10,153	952	4,42,581	41,492
2	Bombay	12,70,34,994	48,01,874	1,56,222	2,53,95,372	22,73,757	4,372	291	1,64,80,166	15,41,838
3	Bengal	12,35,95,849	51,80,936	4,30,339	7,48,971	67,273	..	..	1,01,25,662	9,49,281
4	United Provinces	3,75,62,327	14,75,643	92,745	18,46,599	1,71,828	..	..	2,37,666	22,277
5	Punjab	2,94,47,084	11,71,969	47,140	17,68,608	1,65,207	18,656	1,749	1,33,867	12,550
6	Burma	6,70,00,969	27,01,156	99,576	5,21,241	48,867	790	74	17,43,082	1,63,414
7	Bihar and Orissa	2,89,03,466	11,46,147	92,403	4,83,594	45,337	..	..	1,141	107
8	Central Provinces and Berar	1,50,36,520	5,89,593	29,170	2,45,068	22,975	..	..	2,850	267
9	Assam	2,15,36,430	9,68,507	64,975	45,442	4,260	155	14	6,586	616
10	North-West Frontier Province	43,46,835	1,71,219	4,168	57,824	5,421	..	..	..	..
11	Delhi	2,50,28,952	11,30,903	50,538	3,36,202	31,519	..	..	..	..
12	Ajmer-Merwara	1,39,370	4,423	19	..	..	..	..	..	..
13	Baluchistan	2,63,786	8,802	1,361	..	..	..	..	..	..
14	Coorg	3,94,133	13,898	386	1,348	126	..	..	..	..
15	Mount Abu	3,420	89	..	..	..	..	..	..	..
16	Civil and Military Station, Bangalore.	10,86,603	40,918	4,808	..	..	..	..	..	..
17	Accountant General, Central Revenues.	5,02,578	19,266	..	3,38,36,622*	20,99,882*	..	..	88	8
18	Indo-European Telegraph Department.	4,72,963	15,505	..	..	..	..	..	..	..
19	Indian Posts and Telegraphs Department.	1,24,12,785	3,75,415	..	27,335*	2,563*	..	..	70	6
20	Accountant General, Railways	5,31,11,184	17,47,405	..	..	..	..	..	..	..
21	Army, Military Works and Marine Department.	10,02,83,081	40,78,996	..	..	..	..	..	..	..
22	Audit Officer, Indian Stores Department.	13,86,000	54,338	..	..	..	..	..	..	..
	TOTAL	70,23,42,069	2,77,82,240	12,44,775	6,74,69,867*	51,41,707*	34,126	3,080	2,91,73,759	27,31,856

* Includes interest on Securities of Local Governments.

No. IV.

1928, on income in respect of which the Provincial Government has a share under Devolution 15—*contd.*

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax collected (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19.	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,55,68,778	23,97,074	73,42,328	6,88,345	5,56,58,697	26,93,082	12,32,32,451	51,78,272	26,72,03,369	1,34,57,422
6,45,47,182	60,50,884	1,45,48,197	13,64,360	4,26,51,610	20,86,094	20,68,32,242	1,01,04,212	49,74,94,135	2,83,79,532
14,67,80,789	1,37,68,699	3,55,82,130	33,35,451	3,23,67,882	16,26,728	12,15,89,255	61,42,938	47,07,90,538	3,14,98,645
1,92,62,961	18,00,274	9,07,305	84,933	5,26,51,646	21,67,540	3,62,49,277	15,25,030	14,87,17,781	78,40,270
81,68,384	7,65,786	10,95,094	1,02,665	5,25,57,949	20,31,928	6,10,83,223	26,97,575	15,42,72,865	69,97,169
8,92,71,679	83,69,219	1,33,66,858	12,53,146	1,27,75,931	10,12,014	10,20,67,938	54,23,981	28,67,48,488	1,90,71,447
7,39,724	69,349	3,11,381	29,192	2,41,25,100	10,11,026	3,55,09,502	17,05,895	9,00,73,908	40,99,456
75,93,580	7,11,854	6,37,353	60,398	3,02,44,309	12,56,000	2,57,19,974	10,56,162	7,94,79,654	37,26,419
2,17,79,409	20,41,659	1,95,807	18,366	7,93,812	39,90[illegible]	1,33,28,602	5,19,024	5,76,86,243	26,57,328
22,624	2,121	..	..	85,06,083	3,50,601	86,90,677	4,24,287	2,16,24,043	9,57,817
17,30,559	1,62,240	1,60,587	15,055	8,37,274	64,631	1,44,56,578	6,41,561	4,25,50,152	20,96,447
6,70,050	53,987	..	..	5,44,368	39,174	21,38,502	75,759	34,92,290	1,73,362
3,64,471	14,255	2,24,897	12,623	3,067	80	17,56,383	69,326	26,12,604	1,06,447
..	..	..	..	..	..	1,79,761	5,426	5,75,242	19,836
..	..	..	..	..	..	81,862	3,360	85,282	3,449
10,72,151	1,00,513	..	..	5,99,326	19,724	15,17,166	57,523	42,75,246	2,23,486
..	..	..	..	..	..	..	..	3,43,39,288	21,19,156
..	..	..	..	..	..	..	..	4,72,963	15,505
..	..	..	..	..	..	..	..	1,24,40,190	3,77,984
..	..	..	..	..	..	..	..	5,31,11,184	17,47,405
..	..	..	..	..	..	..	..	10,02,83,081	40,78,996
..	..	..	..	..	..	..	..	13,86,000	54,388
38,75,72,341	3,62,99,914	7,43,71,937	69,64,534	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	2,32,97,14,546	13,01,96,966

RETURN

Statement showing income-tax collected in the various Provinces in the year ending 31st Devolution

Serial No.	Province.	Deductions.				Net income and tax collected.		*Add*— excess collections and miscellaneous.	*Add*— penalties (actual collections).	Total.
		On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.					
		Income.	Tax collected.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	Amount collected.	Amount collected.	Amount collected (columns 27, 28 and 29).
1	2	22	23	24	25	26	27	28	29	30
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	1,01,46,664	6,37,493	35,223	27,422	25,70,56,705	1,27,57,284	44,836	72,325	1,28,74,445
2	Bombay	1,88,19,870	14,77,525	1,51,308	42,778	47,86,74,265	2,67,07,921	18,420	59,554	2,67,85,895
3	Bengal	1,23,23,518	10,20,609	99,074	63,699	45,84,67,020	3,03,10,263	1,25,442	26,723	3,04,62,428
4	United Provinces	20,57,604	1,23,669	11,420	27,205	14,66,60,177	71,77,976	16,549	45,212	72,39,737
5	Punjab	43,34,952	2,67,757	50,454	12,461	14,99,37,913	66,66,497	37,631	83,829	67,87,957
6	Burma	33,51,699	2,18,422	80,881	61,739	23,33,96,789	1,87,10,405	3,305	1,54,695	1,88,68,405
7	Bihar and Orissa	36,76,174	2,10,387	29,391	12,661	8,63,97,734	38,47,017	26,199	42,751	39,15,967
8	Central Provinces and Berar	31,85,967	2,33,154	13,676	10,513	7,62,93,687	34,69,076	3,247	40,600	35,12,923
9	Assam	3,39,645	17,186	13,934	8,953	5,73,46,598	36,17,255	890	3,048	36,21,193
10	North-West Frontier Province	9,38,962	66,324	4,433	..	2,06,85,081	8,87,060	2,972	24,654	9,14,686
11	Delhi	26,40,276	1,33,184	6,822	6,793	3,99,09,876	19,49,648	980	7,617	19,58,245
12	Ajmer-Merwara	..	3,775	351	1,326	34,92,290	1,67,910	4,855	134	1,72,899
13	Baluchistan	39,471	1,718	1,223	1,975	25,73,133	1,01,531	..	600	1,02,131
14	Coorg	3,544	147	172	58	5,71,698	19,459	139	111	19,709
15	Mount Abu	3,046	140	..	..	82,236	3,309	..	2	3,311
16	Civil and Military Station, Bangalore.	2,31,894	10,909	326	20	40,43,352	2,12,231	680	842	2,13,753
17	Accountant General, Central Revenues.	..	..	..	..	3,43,39,288	21,19,156	..	..	21,19,156
18	Indo-European Telegraph Department.	..	..	..	..	4,72,963	15,505	..	..	15,505
19	Indian Posts and Telegraphs Department.	..	..	..	..	1,24,40,190	3,77,984	..	..	3,77,984
20	Accountant General, Railways	..	..	..	..	5,31,11,184	17,47,405	..	..	17,47,405
21	Army, Military Works and Marine Department.	..	..	..	..	10,02,83,081	40,78,996	..	..	40,78,996
22	Audit Officer, Indian Stores Department.	..	..	..	..	13,86,000	54,388	..	..	54,388
	Total	6,20,93,286	44,22,399	4,98,688	2,77,303	2,26,76,21,260	12,49,98,276	2,86,145	5,62,697	12,58,47,118

	Rs.
Interest on tax-free securities	4,21,48,657

No. IV—*contd.*

March 1928, on income in respect of which the Provincial Government has a share under Rule 15—*contd.*

Deduct—refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	*Deduct*—amounts paid as money order commission for sending refunds.	TOTAL.	*Add*—unpaid refunds of the year under review, etc.	*Deduct*—refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—refunds or rebates under section 49 and as per arrangement with Indian States.	Net total.	Number of assessees.
31	32	33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,01,064	23	1,26,73,358	..	..	6,16,692	1,20,56,666	40,549
6,59,512	431	2,61,25,952	70,200	1,09,098	2,18,119	2,58,68,935	67,942
2,92,917	197	3,01,69,314	..	..	28,83,479	2,72,85,835	45,447
82,492	119	71,57,120	..	..	7,67,376	63,89,750	24,689
2,62,755	..	65,25,202	..	..	..	65,25,202	26,613
1,86,675	36	1,86,81,694	..	..	39,78,642	1,47,03,052	23,668
19,307	612	38,96,048	..	..	..	38,96,048	13,932
39,372	29	34,73,522	..	..	3,02,601	31,70,921	12,986
12,271	32	36,08,690	470	..	5,40,420	30,68,940	5,883
142	..	9,14,544	..	..	..	9,14,544	3,572
9,130	49	19,49,066	..	..	..	19,49,066	6,404
..	..	1,72,898	..	..	..	1,72,898	573
1,738	..	1,00,393	..	..	..	1,00,393	427
29	..	19,680	..	..	..	19,680	132
..	..	3,311	..	..	..	3,311	26
934	..	2,12,819	..	..	..	2,12,819	790
..	..	21,19,156	..	..	..	21,19,156	232
..	..	15,505	..	..	..	15,505	119
..	..	3,77,984	..	..	..	3,77,984	3,947
..	..	17,47,405	..	..	..	17,47,405	13,404
..	..	40,78,996	..	..	..	40,78,996	16,366
..	..	54,388	..	..	..	54,388	226
17,68,338	1,528	12,40,77,251	70,670	1,09,098	94,16,427	11,47,31,494	3,07,972

RETURN

Classification of grades of income-tax collected in the various Provinces in the year ending 31st lution

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	6,55,21,512	17,23,395	60,092	..	..	..	..	437	11
II	2,500 ,, 2,999	4,56,96,833	11,94,026	25,217	..	..	..	..	..	..
III	3,000 ,, 3,499	4,24,80,780	11,18,126	23,716	..	..	..	..	..	..
IV	3,500 ,, 4,999	9,35,87,746	24,64,927	38,679	..	..	..	..	..	..
V	5,000 ,, 7,499	9,98,67,360	32,11,378	94,926	..	..	..	..	1,029	32
VI	7,500 ,, 9,999	7,35,32,792	24,27,069	50,159	..	..	..	..	..	..
VII	10,000 ,, 12,499	5,82,32,093	26,92,886	1,51,327	..	..	..	..	445	21
VIII	12,500 ,, 14,999	3,82,37,223	17,88,004	64,741	..	..	..	..	..	..
IX	15,000 ,, 19,999	6,16,28,533	29,18,617	82,394	..	..	..	..	..	..
X	20,000 ,, 24,999	3,95,26,673	24,24,747	1,53,728	..	..	..	..	..	..
XI	25,000 ,, 29,999	2,51,97,519	15,63,679	64,297	..	..	..	..	..	..
XII	30,000 ,, 39,999	2,55,09,780	19,31,079	1,45,140	..	..	..	..	..	..
XIII	40,000 ,, 49,999	1,04,27,582	9,42,591	83,905	..	..	..	..	..	..
XIV	50,000 and over	1,19,30,794	9,70,009	2,05,651	..	..	..	..	..	..
XV	Unclassified	1,18,14,849	4,11,707	803	6,74,69,867*	51,41,707*	34,126	3,080	2,91,71,848	27,31,792
	TOTAL .	70,23,42,069	2,77,82,240	12,44,775	6,74,69,867	51,41,707	34,126	3,080	2,91,73,759	27,31,856

No. IV-A.

March 1928 on income in respect of which the Provincial Government has a share under Devo- Rule 15.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other incomes not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax ected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax collected (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	2,14,85,989	5,59,361	5,01,88,144	13,14,762	13,71,96,082	36,57,621
86	8	..	..	1,65,03,932	4,27,001	3,80,04,594	9,93,445	10,02,05,445	26,39,697
..	..	..	..	1,75,72,812	4,56,999	3,99,54,446	10,42,510	10,00,08,038	26,41,351
..	..	..	..	4,03,31,716	10,52,307	8,87,28,542	23,13,537	22,23,48,004	58,69,450
..	..	..	..	4,76,82,112	14,89,460	10,52,77,893	32,84,870	25,23,23,394	80,80,666
..	..	..	..	3,11,98,653	9,78,930	7,27,29,242	22,76,771	17,74,60,687	57,32,929
..	..	..	..	2,27,88,679	10,62,875	5,57,57,374	25,96,904	13,67,78,591	65,04,013
..	..	..	..	1,23,12,353	6,00,405	3,21,01,855	15,02,202	8,32,01,431	39,55,352
..	..	..	..	1,97,63,133	9,26,631	5,34,26,851	25,01,223	13,48,18,517	64,28,865
..	..	..	..	1,38,73,644	8,55,143	3,87,71,979	24,16,450	9,21,72,296	58,50,068
..	..	..	..	88,40,350	5,62,834	2,68,86,992	16,87,866	6,09,24,861	38,78,676
..	..	..	..	1,38,62,491	10,37,956	3,73,63,007	29,07,624	7,67,35,278	60,21,799
..	..	..	..	75,71,356	6,97,468	2,48,00,899	23,24,019	4,27,99,837	40,47,952
..	..	..	..	3,99,29,834	36,81,784	9,01,37,541	84,68,626	14,13,98,169	1,33,25,470
38,75,72,255	3,62,99,906	7,43,71,937	69,64,534	1,00,000	9,375	4,034	123	57,05,38,916	5,15,63,027
38,75,72,341	3,62,99,914	7,43,71,937	69,64,534	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	2,32,97,14,546	13,01,96,966

RETURN No. IV-A—*contd.*

Classification of grades of income-tax collected in the various Provinces in the year ending 31st March 1928 on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	DEDUCTIONS.				Net income and tax collected.		Number of assessees.
		On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income.	Tax collected.	Tax abated.	Tax collected.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	33,67,669	98,634	1,03,779	25,951	13,38,28,413	34,29,257	68,403
II	2,500 „ 2,999	16,47,299	44,809	2,195	8,470	9,85,58,146	25,84,223	36,759
III	3,000 „ 3,499	15,79,340	49,829	1,654	9,413	9,84,28,698	25,80,455	31,102
IV	3,500 „ 4,999	24,94,124	70,562	4,280	22,204	22,01,53,880	57,72,404	53,675
V	5,000 „ 7,499	35,40,729	1,18,648	51,402	35,601	24,92,87,665	78,75,015	43,685
VI	7,500 „ 9,999	27,54,609	1,04,317	3,110	49,697	17,47,06,078	55,75,805	21,745
VII	10,000 „ 12,499	24,71,327	1,17,851	1,60,139	19,148	13,43,07,264	62,06,875	13,481
VIII	12,500 „ 14,999	15,84,216	78,815	604	18,558	8,16,17,215	38,57,375	6,869
IX	15,000 „ 19,999	26,48,214	1,40,151	1,429	31,444	13,21,70,303	62,55,841	8,680
X	20,000 „ 24,999	22,94,206	1,52,473	85,471	16,887	8,98,78,090	55,95,237	4,988
XI	25,000 „ 29,999	17,33,404	1,18,000	266	19,333	5,91,91,457	37,41,077	2,741
XII	30,000 „ 39,999	21,16,616	1,75,407	56,462	10,529	7,46,18,662	57,79,401	2,724
XIII	40,000 „ 49,999	26,10,723	2,53,833	27,260	4,795	4,01,89,114	37,62,094	1,279
XIV	50,000 and over	72,34,652	7,15,109	593	2,965	13,41,63,517	1,26,06,803	2,561
XV	Unclassified	2,40,16,158	21,83,961	44	2,608	54,65,22,758	4,93,76,414	9,235
	TOTAL .	6,20,93,286	44,22,399	4,98,688	2,77,603	2,26,76,21,260	12,49,98,276	3,07,927

TOTAL .	12,49,98,276
Add—Excess collections and miscellaneous	2,86,145
Add—Penalties (actual collections)	5,62,697
TOTAL .	12,58,47,118
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 p'es on account of incomes shown in columns 6 to 15 . .	—17,68,338
Deduct—Amount paid as money order commission for sending refunds	—1,528
TOTAL .	12,40,77,251
Add—Unpaid refunds of the year under review	70,670
Deduct—Other refunds	—1,09,098
Deduct—Refunds or rebates under section 49 and as per arrangement with Indian States	—94,16,427
TOTAL .	11,47,31,494

RETURN No. IV-B.

Classification by Provinces of the number of assessees shown in Return No. IV according to grades during 1927-28.

Serial No.	Grades of income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Delhi.	Ajmer-Merwara.	Baluchistan.	Coorg.	Mount Abu.	Civil and Military Station, Bangalore.	India Central.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs. Rs.																		
I	2,000 to 2,499 . .	7,195	18,630	7,995	5,630	5,544	6,332	2,798	2,985	1,240	806	1,421	178	139	41	16	114	8,239	68,403
II	2,500 ,, 2,999 . .	4,715	8,137	4,578	3,202	3,589	2,724	1,483	1,699	562	439	758	70	50	17	3	95	4,638	36,759
III	3,000 ,, 3,499 . . .	4,077	6,452	3,981	2,771	3,048	2,484	1,499	1,457	480	431	699	57	45	20	..	73	3,528	31,102
IV	3,500 ,, 4,999 . .	7,516	11,487	7,234	4,616	5,067	3,417	2,548	2,463	1,101	659	1,100	104	56	13	4	162	6,128	53,675
V	5,000 ,, 7,499 . .	6,700	9,213	6,592	3,478	4,266	2,183	2,241	1,991	964	496	853	73	56	18	2	170	4,389	43,685
VI	7,500 ,, 9,999 . .	3,383	4,109	3,783	1,717	1,783	1,728	1,029	912	491	261	508	31	22	9	..	68	1,916	21,745
VII	10,000 ,, 12,499 . .	2,010	2,829	2,051	724	1,142	1,115	710	520	299	172	259	16	14	8	..	29	1,583	13,481
VIII	12,500 ,, 14,999 . .	1,015	1,378	1,062	395	545	671	301	246	152	92	174	7	7	..	..	13	811	6,869
IX	15,000 ,, 19,999 . .	1,292	1,806	1,437	491	579	870	391	276	227	88	221	6	9	3	..	20	964	8,680
X	20,000 ,, 24,999 . .	736	1,089	776	254	387	548	252	139	119	50	141	4	4	..	..	12	507	4,988
XI	25,000 ,, 29,999 . .	461	581	415	204	167	321	112	71	61	20	98	2	3	1	1	8	215	2,741
XII	30,000 ,, 39,999 . .	453	671	445	176	154	348	135	86	46	19	88	2	4	1	..	4	92	2,724
XIII	40,000 ,, 49,999 . .	175	330	230	75	85	213	46	25	20	15	48	3	..	..	..	3	11	1,279
XIV	50,000 and over . .	208	672	661	106	142	467	74	50	19	21	41	4	1	..	..	..	5	2,561
XV	Unclassified . . .	523	558	5,107	850	115	277	313	66	102	3	..	16	17	1	..	19	1,268	9,235
	TOTAL .	40,549	2,02,668	45,447	24,689	26,613	23,668	13,932	12,986	5,883	3,572	6,404	573	427	132	26	790	34,294	3,07,927

RETURN No. IV-C.

Statement showing the number of assessees shown in Return No. IV-B according to the grades for the years 1924-25 to 1927-28.

Year.	2,000 to 2,499	2,500 to 2,999	3,000 to 3,499	3,500 to 4,999	5,000 to 7,499	7,500 to 9,999	10,000 to 12,499	12,500 to 14,999	15,000 to 19,999	20,000 to 24,999	25,000 to 29,999	30,000 to 39,999	40,000 to 49,999	50,000 and over.	Unclassified.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1924-25 . . .	67,866	36,753	30,025	49,373	43,806	19,872	12,677	6,263	7,645	4,369	2,333	2,449	1,299	2,498	4,120	2,91,348
1925-26 . . .	66,944	36,742	30,379	50,458	42,357	20,694	13,246	6,471	8,624	4,589	2,492	2,707	1,282	2,389	4,544	2,93,918
1926-27 . . .	69,063	36,629	30,235	53,006	43,602	21,027	13,406	6,840	8,407	4,859	2,781	2,755	1,281	2,405	4,674	3,00,972
1927-28 . . .	68,403	36,759	31,102	53,675	43,685	21,745	13,481	6,869	868	4,988	2,741	2,724	1,279	2,561	9,235	3,07,927

RETURN No. IV-D.

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the year 1924-25 to 1927-28.

Year.	Collections on account of—							Gross total of collections.		Deductions.			
	Salaries.		Additions regarding collections on account of salaries of previous year due through difference in rate or through short collections at the same rate.	Income of Hindu undivided families.		All other incomes.				On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through Sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through Section 17.	Regarding collections on account of salaries and interests on securities of previous year due through difference in rate or through excess collections at the same rate.
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5 and 7).	Tax collected (columns 3, 4, 6 and 8).	Income.	Tax collected.	Tax abated.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25	62,87,89,099	2,48,18,805	11,32,949	15,10,87,747	77,67,789	88,14,84,685	4,17,15,632	1,66,13,61,531	7,54,35,175	5,67,46,575	31,49,207	4,96,082	2,28,831
1925-26	66,65,21,831	2,64,35,767	15,64,343	18,38,74,864	89,65,018	86,15,80,230	4,27,29,547	1,71,19,76,425	7,76,94,671	5,61,70,347	30,45,011	5,12,409	2,59,919
1926-27	69,15,85,603	2,73,08,456	15,89,845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	1,74,89,55,067	7,92,26,695	5,84,29,564	33,51,112	5,26,664	2,43,306
1927-28	70,23,42,069	2,77,82,240	12,44,775	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	1,77,10,92,516	7,90,55,875	6,20,93,286	44,22,399	4,98,688	2,77,603

RETURN No. IV-D—*contd.*

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the years 1924-25 to 1927-28—*contd.*

Year.	Net income and tax collected.		*Add*—Excess collections and miscellaneous.	*Add*—Penalties (actual collections).	TOTAL.	*Deduct*—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in Return No. III-A.	*Deduct*—Amount paid as money order commission for sending refunds.	TOTAL.	*Add* + (or deduct—) net recoveries or refunds on account of adjustment.	*Add*—Unpaid refunds of the year under review.	*Deduct*—Refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—Refunds or rebates under Section 49 and as per arrangement with Indian States.	Net total.	Number of assessees.
	Income (column 9 *minus* column 11).	Tax collected (column 10 *minus* columns 12, 13 and 14).	Amount collected.	Amount collected.	Amount collected (columns 16, 17 and 18).									
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25	1,60,46,14,056	7,15,07,055	3,85,732	3,97,087	7,22,89,874	..	..	7,22,89,874	—1,05,732	..	..	..	7,21,84,145	2,91,348
1925-26	1,65,58,06,078	7,38,77,333	2,01,304	3,72,794	7,44,51,431	..	..	7,44,51,431	—54,630	..	..	..	7,43,96,801	2,93,018
1926-27	1,69,05,25,503	7,51,05,615	2,86,200	4,33,673	7,58,25,488	..	..	7,58,25,488	—1,32,862	..	..	..	7,56,92,626	3,00,062
1927-28	1,70,89,99,230	7,38,57,185	2,86,145	5,62,697	7,47,06,027	17,68,338	1,523	7,29,36,161	..	70,670	1,09,098	94,16,427	6,34,81,306	3,07,927

RETURN No. V.

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1928.

Serial No.	Province.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.		
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
1	Madras	115	1,08,29,233	4,26,469	62	2,46,66,718	13,08,069	28	22,01,858	66,904	56	72,33,445	1,98,806
2	Bombay	445	5,01,28,723	29,15,014	197	8,37,41,112	44,01,591	68	64,94,427	1,89,063	71	1,09,85,612	3,49,686
3	Bengal	502	7,50,49,313	82,02,243	462	18,60,66,738	1,03,44,560	78	75,70,884	5,83,193	37	48,89,941	2,79,264
4	United Provinces	48	57,57,494	3,61,087	25	1,93,44,136	11,37,135	7	5,84,095	15,883	21	25,75,390	1,18,284
5	Punjab	47	53,64,576	2,68,691	24	82,28,729	4,48,866	19	13,95,643	32,390	19	23,66,605	1,64,668
6	Burma	182	1,68,93,524	6,67,389	54	9,08,18,497	55,16,781	123	92,89,508	3,36,859	41	56,81,843	2,44,768
7	Bihar and Orissa	52	1,05,63,629	6,14,198	4	3,72,999	10,812	6	4,49,202	11,053	14	10,32,012	24,066
8	Central Provinces and Berar	17	19,59,354	1,04,906	5	82,25,405	4,94,956	2	1,24,122	1,507	16	21,36,267	1,26,484
9	Assam	17	13,45,515	25,795	13	1,94,16,681	9,16,542	..	1,97,438	16,240	..	..	..
10	Delhi	29	12,52,412	55,140	7	20,55,672	80,546	2	1,35,458	2,216	6	9,63,536	46,924
11	Baluchistan	1	78,975	1,811	1	3,64,471	19,654	1	65,000	937	..	..	..
12	North-West Frontier Province	10	10,75,510	46,220	..	..	..	4	3,24,755	7,173	3	5,64,663	28,288
13	Ajmer Merwara	..	..	..	5	5,77,244	20,460	..	..	..	2	5,24,079	55,226
14	Civil and Military Station, Bangalore	1	61,800	738	3	9,19,823	51,082	..	..	..	..	..	..
	TOTAL	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,85,31,890	12,63,418	286	3,89,53,393	16,36,464

RETURN No. V—*contd.*

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1928—*contd.*

Serial No.	Province.	Net collections.			Refunds.	Net collections.	*Add*—Excess collections and Miscellaneous.	*Add*—Penalties (Actual collections).	Total.	*Add*—On account of unpaid refunds.	*Deduct*—Refunds paid on account of previous year.	Net total.
		Number of assessees.	Income.	Amount of tax.								
1	2	15	16	17	18	19	20	21	22	23	24	25
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	261	4,49,31,254	20,00,248	49,404	19,50,844	9,370	300	19,60,514	..	..	19,60,514
2	Bombay	781	15,13,49,874	78,55,354	64,627	77,90,727	25,029	264	78,16,020	12	26,014	77,90,018
3	Bengal	1,079	27,35,76,376	1,94,09,260	3,12,419	1,90,96,841	27,128	10	1,91,23,979	..	..	1,91,23,979
4	United Provinces	101	2,82,61,115	16,32,389	1,801	16,30,588	..	564	16,31,152	..	..	16,31,152
5	Punjab	109	1,73,55,553	9,14,615	39,989	8,74,626	..	..	8,74,626	..	..	8,74,626
6	Burma	400	12,26,83,372	67,65,797	1,13,467	66,52,330	..	..	66,52,330	..	..	66,52,330
7	Bihar and Orissa	76	1,24,17,842	6,60,129	20,481	6,39,648	47	10,000	6,49,695	..	..	6,49,695
8	Central Provinces and Berar	40	1,24,45,148	7,27,853	2,71,444	4,56,409	..	..	4,56,409	..	..	4,56,409
9	Assam	30	2,09,59,634	9,58,577	1,543	9,57,034	..	..	9,57,034	..	..	9,57,034
10	Delhi	44	44,07,078	1,84,826	4,971	1,79,855	..	..	1,79,855	..	..	1,79,855
11	Baluchistan	3	5,08,446	22,402	..	22,402	..	..	22,402	..	..	22,402
12	North-West Frontier Province	17	19,64,928	81,681	182	81,499	..	..	81,499	..	..	81,499
13	Ajmer Merwara	7	11,01,323	75,686	..	75,686	..	..	75,686	..	..	75,686
14	Civil and Military Station, Bangalore	4	9,81,623	51,820	..	51,820	..	..	51,820	..	..	51,820
	Total	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309	61,574	11,138	4,05,33,021	12	26,014	4,05,07,019

RETURN No. V-A.

Statement showing collections of super-tax by grades in the year ending 31st March 1928.

Serial No.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total collections.			Refunds.	Net collections.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	998	6,60,73,434	11,39,575	288	2,15,27,582	4,22,356	261	1,69,72,845	2,88,348	120	98,36,345	92,394	1,667	11,44,10,206	19,42,673	1,27,607	18,15,066
II	1,00,001 ,, 1,50,000	209	2,70,12,137	10,93,831	138	1,79,30,244	6,76,230	47	51,37,199	2,32,093	88	1,07,20,865	2,95,208	482	6,08,00,445	22,97,362	74,592	22,22,770
III	1,50,001 ,, 2,00,000	103	1,85,45,747	11,01,165	82	1,54,66,997	6,50,823	18	27,18,211	1,65,874	36	65,88,141	3,09,656	239	4,33,19,096	22,27,518	84,045	21,43,473
IV	2,00,001 ,, 2,50,000	52	1,19,68,406	9,10,391	48	1,10,72,085	5,17,475	6	13,15,068	1,10,165	19	47,99,347	2,40,136	125	2,91,54,906	17,78,167	21,891	17,56,276
V	2,50,001 ,, 3,00,000	34	97,87,295	8,40,855	43	1,15,21,360	5,90,124	1	2,58,120	23,398	12	31,80,724	2,05,183	90	2,47,47,499	16,59,560	25,668	16,33,892
VI	3,00,001 ,, 3,50,000	16	57,18,000	5,33,609	33	1,10,77,357	5,56,041	1	2,89,684	39,931	6	19,51,822	2,29,835	56	1,90,36,863	13,59,416	20,281	13,39,135
VII	3,50,001 ,, 4,00,000	16	59,23,610	7,23,429	22	82,46,402	4,36,828	1	3,66,253	48,693	3	8,97,136	1,10,191	42	1,54,33,401	13,24,141	2,22,278	11,01,863
VIII	4,00,001 ,, 4,50,000	10	37,66,143	5,68,936	18	76,66,200	4,22,889	..	..	..	1	3,63,441	56,906	29	1,17,95,784	10,48,731	51,778	9,96,953
IX	4,50,001 ,, 5,00,000	4	23,45,055	3,38,585	19	81,10,725	4,53,794	1	4,46,264	67,699	..	..	..	24	1,09,02,044	8,60,078	147	8,59,931
X	5,00,001 ,, 5,50,000	7	33,91,649	4,71,385	16	82,38,140	4,68,260	..	..	..	..	..	..	23	1,16,29,789	9,39,645	..	9,39,645
XI	5,50,001 and more .	17	2,58,28,582	59,62,940	155	32,39,41,133	1,95,56,234	2	13,28,246	2,87,217	1	6,15,572	96,955	175	35,17,13,533	2,59,03,346	2,52,041	2,56,51,305
	TOTAL .	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,88,31,890	12,63,418	286	3,89,53,393	16,36,464	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309

Add—Excess collections and miscellaneous .	61,574
Add—Penalties (Actual collections) . . .	11,138
TOTAL .	4,05,33,021
Add—On account of unpaid refunds . .	12
Deduct—Refunds paid on account of previous year	26,014
NET TOTAL .	4,05,07,019

RETURN No. V-B.

Statement showing collections of super-tax for the years 1924-25 to 1927-28.

Year.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net collections.	*Add*—Excess collections and miscellaneous.	*Add*—Penalties (Actual collections).	Total.	*Add* + (or *deduct*—) net recoveries or refunds on account of adjustment.	Net Total.
	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25	1,527	..	1,63,47,410	908	..	2,62,95,667	381	..	31,95,359	277	..	24,62,398	3,093	..	4,83,00,834	11,56,267	4,71,44,567	57,508	1,586	4,72,03,661	+17,902	4,72,21,563
1925-26	1,380	..	1,47,27,440	889	..	2,75,63,337	409	..	28,81,648	278	..	19,62,223	2,957	..	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	+11,810	4,62,68,790
1926-27	1,521	..	1,66,88,865	848	..	2,55,72,468	389	..	31,55,212	251	..	18,98,122	3,009	..	4,73,14,667	3,54,017	4,59,60,650	68,408	878	4,60,29,991	+26,142	4,60,56,133
1927-28	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,88,31,890	12,63,418	286	3,89,53,393	16,36,464	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309	61,574	11,138	4,05,33,021	—26,029	4,05,07,019

RETURN No. VI.

Classified statement of receipts of super-tax in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	35	12,96,835	191	10,17,483	226	23,14,318
2	Buildings and land	14	1,37,256	53	2,23,887	67	3,61,143
3	Chemical	2	30,593	7	33,908	9	64,501
4	Cotton spinning and weaving	68	12,83,605	1	3,821	69	12,87,426
5	Cotton pressing, ginning and cleaning	10	23,435	14	17,811	24	46,246
6	Engineering	32	5,26,931	13	55,740	45	5,82,671
7	Flour mills	6	59,710	2	3,188	8	62,898
8	Insurance—Fire, Marine and Life	54	7,23,145	1	2,727	55	7,25,872
9	Iron and steel works	9	55,136	3	45,364	12	1,00,500
10	Jute spinning and weaving	43	20,30,604	1	64,865	44	20,95,469
11	Jute pressing	5	20,888	2	1,579	7	22,467
12	Landing, shipping and warehousing	4	59,481	1	1,769	5	61,250
13	Mining, coal	30	4,84,664	5	55,318	35	5,39,982
14	Mining, other mineralsincludingpe	22	51,22,153	10	1,00,409	32	52,22,562
15	Paper mills	1	3,695	..	..	1	3,695
16	Printing and publishing	6	49,904	10	24,819	16	74,723
17	Steam navigation—Ocean	9	94,590	..	..	9	94,590
18	Steam navigation—River	6	5,86,220	1	1,519	7	5,87,739
19	Sugar making and refining	6	99,462	..	..	6	99,462
20	Railways	48	23,64,365	..	3,784	48	23,68,149
21	Tanneries and leather work	1	5,141	18	61,723	19	66,864
22	Tramways	8	4,56,138	..	..	8	4,56,138
23	Woollen mills	1	69	..	..	1	69
24	Others	442	91,57,487	1,757	1,46,62,016	2,199	2,38,19,503
	Total	862	2,46,76,507	2,090	1,63,81,730	2,952	4,10,58,237

RETURN No. VII.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under Section 46(2), (3), (5).	Prosecutions.		Number of cases compounded under Section 53(2).	Amount remitted as irrecoverable.		Amount of interest allowed under Section 66(7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25	23	46(1)		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
1. Madras .	49,024	51,802	3,289	3,453	1,549	14	14	6	244	239	39	10	15	50,406	5,61,133	..	223	2,306	684	7	4	14	21,488	1,167	..
2. Bombay .	65,488	68,965	6,970	6,547	3,600	8	8	7	736	713	317	6	4	59,525	9,26,779	..	152	4,238	1,290	5	5	11	70,366	4,860	..
3. Bengal	56,426	59,404	1,747	1,714	822	2	3	2	245	236	70	7	3	3,819	7,00,171	..	129	1,239	814	..	..	..	9,108	432	..
4. United Provinces.	24,060	25,117	1,300	1,213	435	1	3	..	79	84	25	2	..	1,118	72,325	..	106	1,694	1,041	3	1	10	6,659	88	..
5. Punjab .	30,678	30,867	2,876	2,638	793	5	6	3	453	471	167	4	3	11,644	2,35,621	1	297	1,682	1,529	2	..	8	31,495	898	..
6. Burma .	31,111	31,934	881	977	362	4	4	4	274	250	99	2	2	64,642	5,10,395	..	14	403	465	..	..	..	28,863	2,727	..
7. Bihar and Orissa.	17,422	17,182	1,668	1,536	517	5	4	2	376	323	186	6	..	964	3,47,008	..	50	1,438	734	..	..	..	44,823	1,366	..
8. Central Provinces and Berar.	13,425	14,737	1,614	1,657	1,008	1	1	1	179	177	87	4	2	2,587	4,68,536	..	280	248	147	2	..	1	2,285	655	20,993
9. Assam .	5,722	5,968	163	157	52	..	..	..	10	10	4	1	..	21	7,855	..	..	233	74	1	1	..	2,368	930	..
10. Delhi . .	5,836	7,832	169	174	62	..	..	..	72	67	30	1	..	..	38,287	..	15	348	112	..	..	..	9,444	2,327	..
11. Coorg .	133	137	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23	..	..	..	..	99	..	..
12. Mount Abu	19	26	1	1	1	..	..	..	..	..	..	..	..	..	685	..	..	1	..	..	..	..	..	..	..
13. N.-W. F. Province.	3,526	4,710	429	422	125	..	1	1	128	133	43	4	..	72	40,186	..	87	213	187	9	7	1	5,937	269	..
14. Baluchistan	372	417	3	6	2	..	..	..	..	..	..	..	..	..	82	..	1	10	9	..	..	..	1,011	..	..
15. Ajmer-Merwara.	656	783	19	17	9	..	..	..	..	..	..	..	..	..	765	..	..	5	..	..	..	..	2	..	..
16 Civil and Military Station, Bangalore.	1,147	1,243	28	31	7	..	..	..	7	5	2	..	..	..	1,161	..	5	49	27	1	..	1	1,028	..	..
TOTAL .	3,05,045	3,21,124	21,157	20,543	9,344	40	44	26	2,804	2,708	1,059	47	29	1,94,796	39,10,989	1	1,359	14,130	7,113	30	18	46	2,34,976	15,719	20,993

RETURN No. VIII.

Province.	No. of returns of income filed by persons with income from salary only.	No. of returns of income filed by persons not liable to tax.	No. of returns of income filed by persons other than those shown in Columns 2 and 3.	Total number of returns filed.	No. of returns in column 4 accepted as correct.	No. of applications made under section 27 of Income-tax Act, 1922.	No. of successful applications under section 27 of Income-tax Act, 1922.	No. of cases in which accounts were called for from assessees.	No. of cases in which accounts were produced by assessees.	No. of cases in which it was found possible to base the assessment on accounts.	No. of persons declared liable to tax.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Madras . . .	7,445	10,746	27,365	45,556	3,489	1,541	556	33,837	28,046	18,902	9,383	30,230
2. Bombay . .	6,501	41,795	43,553	91,849	9,341	1,638	670	62,469	51,933	30,366	24,232	47,441
3. Bengal . . .	11,235	12,659	19,490	43,384	3,799	1,954	416	30,465	28,310	16,924	20,198	25,080
4. United Provinces .	6,130	5,277	14,230	25,637	1,690	795	152	17,626	11,540	6,925	6,351	17,181
5. Punjab . . .	9,290	3,559	16,977	29,851	4,861	1,086	187	23,733	17,514	10,958	9,566	20,259
6. Burma . . .	5,682	3,980	11,677	21,339	3,092	586	57	11,976	5,896	2,754	6,049	16,882
7. Bihar and Orissa .	2,820	1,778	7,148	11,746	646	1,275	258	9,566	6,433	2,919	4,331	9,406
8. Central Provinces and Berar.	3,956	4,165	10,007	18,128	3,092	585	189	13,762	10,708	7,686	4,355	10,152
9. Assam . . .	2,245	917	1,657	4,819	695	184	47	1,739	1,184	511	2,320	3,012
10. Delhi . . .	3,521	863	2,110	6,494	941	117	21	2,169	1,821	1,576	3,521	2,950
11. Baluchistan . .	10	409	104	523	16	29	14	507	498	488	2	415
12. North-West Frontier Province.	1,667	337	2,176	4,180	1,527	84	9	3,100	2,227	1,169	1,931	2,637
13. Coorg . . .	80	103	17	200	5	4	3	87	77	58	72	40
14. Mount Abu . .	5	16	18	39	3	--	--	36	36	15	6	20
15. Ajmer-Merwara .	41	225	214	480	23	28	14	737	417	23	41	517
16. Civil and Military Station, Bangalore.	535	332	332	1,199	104	8	1	431	367	336	582	396
Total .	61,163	87,161	157,075	305,424	33,324	9,914	2,594	212,240	162,007	101,610	92,940	186,598

RETURN No. IX.

Statement showing collection under "Taxes on Income" for the years 1919-20 to 1926-27.

Name of Province.	1919-20.		1920-21		1921-22.		1922-23.		1923-24.		1924-25.		1925-26.		1926-27.	
	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Madras	1,22,25,664	21,42,128	1,34,10,094	38,32,284	1,69,48,611	8,24,387	1,32,19,750	3,171	1,70,71,299	..	1,31,48,415	7,950	1,41,38,701	..	1,32,61,275	15,917
2. Bombay	4,10,52,238	2,78,07,499	5,64,93,838	61,58,826	8,25,08,517	11,21,569	7,87,53,268	99,876	5,34,35,749	..	4,03,77,094	..	3,50,49,017	..	3,21,10,657	653
3. Bengal	4,20,06,408	5,13,82,284	7,40,00,345	69,56,880	6,52,62,078	5,60,200	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778	5,93,59,514	800	5,69,89,428	1,200
4. United Provinces . . .	69,07,687	32,76,758	81,01,608	7,25,654	1,21,76,192	28,323	98,32,271	..	89,17,135	..	78,87,089	..	80,53,797	..	73,91,976	..
5. Punjab	46,88,168	6,94,035	37,71,373	4,23,648	56,60,421	51,453	75,54,362	..	76,19,883	628	60,67,102	..	65,23,275	..	68,87,325	..
6. Burma	95,53,349	39,23,846	1,57,98,272	2,85,277	1,50,74,902	..	1,55,08,083	..	1,48,22,749	13,669	1,78,33,452	..	1,86,39,974	..	2,07,65,074	..
7. Bihar and Orissa . . .	32,88,999	2,24,608	33,60,170	30,726	40,72,389	13,881	58,82,328	..	47,36,685	..	41,46,926	..	37,05,441	..	56,91,913	..
8. Central Provinces . . .	27,90,698	26,68,908	32,36,120	..	56,52,984	..	59,92,853	..	57,82,887	..	50,85,167	..	38,14,187	..	38,75,705	..
9. Assam	7,45,446	20,124	10,11,737	1,406	8,35,879	..	9,16,178	..	14,37,866	..	23,79,560	..	19,04,040	..	21,32,190	..
10. Minor Provinces and India Central.	79,02,029	1,40,304	92,74,859	4,01,205	1,09,32,282	30,755	1,11,06,688	..	1,07,54,869	..	98,78,955	..	1,06,31,125	..	1,14,39,635	..
Total .	13,20,60,686	9,22,80,494	19,03,58,416	1,88,15,906	21,91,24,255	26,30,568	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,917	22,728	16,18,19,071	800	16,05,45,178	17,770

RETURN No. X.

Statement showing the number of assessees, etc., in the various Provinces (excluding assessees whose main source of income is from salaries) for the year 1927-28.

Province.	Number of persons assessed.	Total number of returns received.	Number of returns showing taxable income.	Number of persons declared liable to tax.	Tax on incomes in column 4.	Tax on incomes in column 5.	Difference between columns 6 and 7.
1	2	3	4	5	6	7	8
					Rs.	Rs.	Rs.
1. Madras	41,835	38,111	13,161	30,230	57,88,134	1,07,37,356	49,49,222
2. Bombay	89,776	84,838	43,415	45,876	1,86,91,714	2,60,85,437	73,93,723
3. Bengal	34,315	29,367	10,353	23,787	3,76,65,248	4,40,14,997	63,49,749
4. United Provinces	24,004	19,507	6,100	17,501	24,54,248	48,57,466	24,03,218
5. Punjab	24,781	12,018	6,693	20,239	17,03,548	57,45,638	40,42,090
6. Burma	22,081	14,917	4,361	15,248	1,62,40,332	2,26,13,760	63,73,428
7. Bihar and Orissa	12,716	8,666	1,801	9,610	8,12,628	52,19,517	44,06,889
8. Central Provinces and Berar	14,971	13,962	4,389	10,134	14,77,586	29,20,992	14,43,406
9. Assam	3,845	2,021	550	2,633	4,07,804	8,45,691	4,37,887
10. Ajmer-Merwara	783	480	89	558	61,134	1,97,003	1,35,869
11. Coorg	143	120	17	63	1,814	5,245	3,431
12. Baluchistan	758	523	104	417	43,246	87,496	44,250
13. Civil and Military Station, Bangalore	613	565	205	396	47,533	67,716	20,183
14. Delhi	2,395	1,825	445	1,606	3,74,403	5,53,915	1,79,512
15. North-West Frontier Province	3,104	2,450	700	2,637	1,17,530	8,21,839	7,04,309
Total	276,120	229,370	92,383	180,935	8,58,86,902	12,47,74,068	3,88,87,166

MGIPC—M—IV-11-86—19-4-29—500.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Madras Province in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	176	1,44,335	2,089	52,736	74	9,827	
2	0 1 1	69	3,483	500	16,735	81	17,182	
3	0 1 0	70	3,612	369	19,972	83	28,853	
4	0 0 9	63	2,473	264	24,254	78	33,389	
5	0 0 6	23	1,607	109	13,184	44	24,611	
6	0 0 3	6	15	40	3,515	22	8,179	
	Total .	407	1,55,525	3,371	1,30,396	382	1,22,041	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	5,55,088

*Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	3,222	5,22,254	12,505	8,02,064	133	54,312	
2	0 1 1	1,062	49,603	3,785	4,35,004	112	22,564	
3	0 1 0	698	48,362	2,244	4,18,831	87	31,731	
4	0 0 9	516	38,931	1,444	3,53,904	106	46,044	
5	0 0 6	170	11,259	492	1,22,744	41	15,339	
6	0 0 3	68	3,349	170	35,103	45	14,938	
	TOTAL .	5,736	6,73,758	20,640	21,67,650	524	1,84,928	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	2,40,113

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bengal Province in the year ending 31st March 1928.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	1,300	1,15,455	492	1,78,749	29	14,752	
2	0 1 1	560	24,328	463	17,093	11	2,612	
3	0 1 0	519	37,284	430	30,854	84	15,597	
4	0 0 9	298	30,635	413	42,447	40	26,727	
5	0 0 6	115	9,650	202	21,551	30	22,174	
6	0 0 3	58	3,511	93	10,616	24	10,359	
	Total .	2,850	2,20,863	2,093	3,01,310	168	92,221	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies *	28,45,539

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the United Provinces in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	223	9,950	286	26,822	4	988	
2	0 1 1	172	7,524	312	9,264	11	2,348	
3	0 1 0	145	9,319	329	12,603	7	1,269	
4	0 0 9	84	4,580	192	16,347	10	3,197	
5	0 0 6	33	2,133	71	8,432	3	1,185	
6	0 0 3	25	675	38	2,767	4	849	
	Total .	682	34,181	1,228	76,235	39	9,836	

B—UNDER SECTION 49.

Refunds to companies . . . . . Rs. 7,63,309

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	71	9,067	132	7,990	21	7,821	
2	0 1 1	24	1,064	120	2,802	15	2,315	
3	0 1 0	31	1,977	114	4,477	15	3,721	
4	0 0 9	21	1,533	98	5,951	26	14,118	
5	0 0 6	10	420	41	1,829	6	1,009	
6	0 0 3	9	132	11	271	2	839	
	Total .	166	14,193	516	23,320	85	29,823	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *.	2,60,067

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Burma Province in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	16	1,857	116	27,025	4	605	
2	0 1 1	3	77	71	4,443	43	11,272	
3	0 1 0	7	209	71	6,919	66	30,679	
4	0 0 9	3	511	74	9,620	84	56,075	
5	0 0 6	3	69	42	9,912	46	34,945*	
6	0 0 3	2	52	36	4,676	20	8,642	
	Total .	34	2,775	410	62,595	263	1,41,318	

B—UNDER SECTION 49.

	Rs.
†Refunds to companies (12)	39,78,642

*Includes Rs. 5,273 being refunds on assessment of two previous years, 1925-26 and 1926-27.

†Note.—Refunds to others are included in Return No. 1.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bihar and Orissa Province in the year ending 31st March 1928.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	71	3,433	64	1,897	*Nil*	*Nil*	
2	0 1 1	48	2,169	68	2,147	*Nil*	*Nil*	
3	0 1 0	55	3,082	84	3,443	*Nil*	*Nil*	
4	0 0 9	27	1,819	30	1,477	2	1,525	
5	0 0 6	15	594	27	2,541	*Nil*	*Nil*	
6	0 0 3	8	245	8	265	*Nil*	*Nil*	
	Total .	224	11,342	281	11,770	2	1,525	

B.—UNDER SECTION 49.

Nil.

	Rs.
Refunds to companies *	12,949

*Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Central Provinces and Berar in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 6	51	1,452 13	68	5,290 15	34	4,785 2	
2	0 1 1	51	1,756 13	144	3,163 10	19	4,153 10	
3	0 1 0	44	1,887 11	118	4,503 14	27	8,983 2	
4	0 0 9	21	1,210 15	73	4,022 14	11	5,265 4	
5	0 0 6	11	1,209 0	22	1,452 5	2	716 7	
6	0 0 3	4	37 11	10	177 2	1	487 13	
	TOTAL .	182	7,554 15	435	18,610 12	94	24,391 6	

B—UNDER SECTION 49.

	Rs. A.
Refunds to companies *	3,01,258 14

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Assam Province in the year ending 31st March 1928.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 6	30	1,086 15	63	1,182 2	..	..	
2	0 1 1	10	359 11	78	1,325 9	..	..	
3	0 1 0	11	644 11	41	2,420 1	4	1,615 0	
4	0 0 9	11	361 1	30	1,780 6	..	..	
5	0 0 6	4	41 14	26	1,839 11	2	1,469 0	
6	0 0 3	3	12 14	6	305 13	1	96 0	
	Total .	69	2,507 2	244	8,853 10	7	3,180 0	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	5,40,419 12

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the North-West Frontier Province in the year ending 31st March 1928.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	5	2,602	9	533	..	..	
2	0 1 1	1	1	2	5	..	..	
3	0 1 0	..	..	2	73	..	..	
4	0 0 9	..	..	4	113	..	..	
5	0 0 6	..	..	..	..	..	..	
6	0 0 3	..	..	..	..	..	..	
	Total .	6	2,603	17	724	..	..	

B.—UNDER SECTION 49.

Refunds to companies * . . . . . Rs. *Nil.*

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Salary Circle, Delhi Province, in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	..	..	6	72	..	..	
2	0 1 1	15	133	12	136	..	..	
3	0 1 0	12	153	23	570	..	..	
4	0 0 9	7	34	15	898	..	..	
5	0 0 6	3	13	18	594	..	..	
6	0 0 3	..	..	3	45	..	..	
	TOTAL .	37	333	77	2,315	..	..	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	..

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Delhi District in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 6	23	2,748 8	54	10,390 14	7	4,083 13	
2	0 1 1	..	..	10	389 11	1	276 5	
3	0 1 0	1	87 2	15	971 7	1	425 12	
4	0 0 9	..	..	13	2,008 8	5	3,680 12	
5	0 0 6	..	..	3	924 2	..	..	
6	0 0 3	1	10 3	3	356 2	..	..	
	TOTAL .	25	2,845 13	98	15,040 12	14	8,466 10	

B—UNDER SECTION 49.

	Rs. A.
Refunds to companies*	18,137 10

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. IV.

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Madras Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	54,44,448	1,42,030	12,342	..	..	..	..	..	..
II	2,500 „ 2,999 .	38,00,893	99,821	6,813	..	..	..	..	..	..
III	3,000 „ 3,499 .	33,00,443	86,045	6,037	..	..	..	..	..	..
IV	3,500 „ 4,999 .	71,81,213	1,88,761	9,667	..	..	..	..	..	..
V	5,000 „ 7,499 .	76,83,411	2,40,303	18,287	..	..	..	..	..	..
VI	7,500 „ 9,999 .	56,10,835	1,79,628	11,008	..	..	..	..	..	..
VII	10,000 „ 12,499 .	39,60,300	1,84,472	22,491	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	24,92,980	1,16,525	9,391	..	..	..	..	..	..
IX	15,000 „ 19,999 .	43,73,434	2,05,288	12,613	..	..	..	..	..	..
X	20,000 „ 24,999 .	28,77,411	1,78,447	19,804	..	..	..	..	..	..
XI	25,000 „ 29,999 .	24,40,172	1,53,370	8,917	..	..	..	..	..	..
XII	30,000 „ 39,999 .	17,38,877	1,36,525	11,919	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	9,74,777	92,004	11,598	..	..	..	..	..	..
XIV	50,000 and over .	8,64,536	81,050	10,038	..	..	..	..	..	..
XV	Unclassified income :— (a) taxed at source at the maximum rate.	14,284	485	..	21,55,641	2,02,092	10,153	952	4,42,581	41,492
	(b) covered by anticipatory certificates.									
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	34,726	874	..	..	..	..	..	..	..
	TOTAL .	5,27,92,740	20,85,188	1,70,925	21,55,641	2,02,092	10,153	952	4,42,581	41,492

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	22,70,955	59,163	70,88,136	1,84,578
..	..	..	..	23,19,251	60,369	70,15,286	1,83,099
..	..	..	..	23,89,646	62,241	75,95,223	1,98,010
..	..	..	..	64,28,297	1,68,455	1,73,03,929	4,51,245
..	..	..	..	84,90,058	2,65,374	2,08,74,834	6,53,563
..	..	..	..	57,64,433	1,80,733	1,42,28,573	4,46,714
..	..	..	..	46,76,613	2,19,382	1,03,31,680	4,84,926
..	..	..	..	27,31,894	1,28,707	55,43,487	2,60,010
..	..	..	..	40,06,269	1,88,002	97,09,582	4,58,903
..	..	..	..	28,50,911	1,78,835	58,31,909	3,69,901
..	..	..	..	20,41,280	1,27,926	36,23,314	2,33,403
..	..	..	..	26,55,580	2,07,468	48,16,400	3,75,823
..	..	..	..	18,06,837	1,68,904	26,55,210	2,48,366
..	..	..	..	72,26,673	6,77,473	66,14,888	6,29,731
2,55,68,778	23,97,074	73,42,328	6,88,345	..	..	..	..
..	..	..	..	..	..	..	..
2,55,68,778	23,97,074	73,42,328	6,88,345	5,56,58,697	26,93,082	12,32,32,451	[51,78,272

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,48,03,539	3,98,113	5,86,044	14,475	8,754	2,446	1,42,67,495	3,72,439	7,195
II	2,500 „ 2,999 .	1,31,35,430	3,49,662	3,56,714	9,490	..	457	1,27,78,716	3,39,715	4,715
III	3,000 „ 3,499 .	1,32,85,312	3,52,893	4,69,133	19,446	35	1,516	1,28,16,179	3,31,896	4,077
IV	3,500 „ 4,999 .	3,09,13,439	8,18,128	6,61,321	18,844	..	2,353	3,02,52,118	7,96,931	7,516
V	5,000 „ 7,499 .	3,70,48,303	11,77,527	9,51,564	32,089	2,086	4,122	3,60,96,739	11,39,230	6,700
VI	7,500 „ 9,999 .	2,56,03,341	8,18,133	6,90,027	26,164	48	4,240	2,49,13,814	7,87,681	3,383
VII	10,000 „ 12,499 .	1,89,68,593	9,11,271	5,39,250	26,000	3,816	723	1,84,29,343	8,75,732	2,010
VIII	12,500 „ 14,999 .	1,07,68,361	5,14,633	3,60,062	17,026	..	3,596	1,04,08,299	4,94,011	1,015
IX	15,000 „ 19,999 .	1,80,89,285	8,64,806	5,73,569	31,951	..	2,977	1,75,15,716	8,29,878	1,292
X	20,000 „ 24,999 .	1,15,66,231	7,46,987	4,62,437	30,504	7,591	297	1,10,97,794	7,08,595	736
XI	25,000 „ 29,999 .	81,04,766	5,23,616	4,13,138	29,581	..	2,686	76,91,628	4,91,349	461
XII	30,000 „ 39,999 .	92,10,857	7,31,735	4,31,733	36,474	3,291	487	87,79,124	6,94,573	453
XIII	40,000 „ 49,999 .	54,36,824	5,20,872	1,97,607	18,899	4,692	1,523	52,39,217	4,93,758	175
XIV	50,000 and over .	1,47,06,097	13,98,292	8,66,424	81,236	..	..	1,38,39,673	13,17,056	298
XV	Unclassified income— (a) taxed at source at the maximum rate,	3,55,36,765	33,30,440	26,18,377	2,44,741	..	..	3,29,15,388	30,85,699	523
	(b) covered by anticipatory certificates,									
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	34,726	874	19,264	563	..	..	15,462	291	..
	TOTAL .	26,72,03,369	1,34,57,422	1,01,46,664	6,37,493	35,223	27,422	25,70,56,705	1,27,57,284	40,549

	Rs.
Interest on tax-free securities	7,86,078
TOTAL (COLUMN 27)	1,27,57,284
Add excess collections and miscellaneous	44,836
Add penalties (actual collections)	72,325
TOTAL	1,28,74,445
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	2,01,061
Deduct amounts paid as money order commission for sending refunds	28
Deduct Refunds under section 49	5,64,575
Deduct refunds under arrangement with Indian States	52,117
NET TOTAL	1,20,56,664

RETURN No. IV (including collections made and refunds granted by the non-Resident's Refunds Circle, Bombay).

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year Government has a share

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,72,85,701	4,54,647	6,262	..	..	..	..	437	11
II	2,500 „ 2,999 .	1,02,22,697	2,66,443	2,596	..	..	..	..	..	..
III	3,000 „ 3,499 .	87,53,357	2,29,151	2,070	..	..	..	..	..	..
IV	3,500 „ 4,999 .	1,86,56,413	4,86,686	3,711	..	..	..	..	..	..
V	5,000 „ 7,499 .	1,81,73,217	5,67,795	11,096	..	..	..	..	1,029	32
VI	7,500 „ 9,999 .	1,06,84,240	3,34,850	3,788	..	..	..	..	..	..
VII	10,000 „ 12,499 .	1,03,56,817	4,85,311	15,340	..	..	..	..	445	21
VIII	12,500 „ 14,999 .	58,76,770	2,74,720	5,775	..	..	..	..	..	..
IX	15,000 „ 19,999 .	89,77,613	4,20,388	7,811	..	..	..	..	..	..
X	20,000 „ 24,999 .	63,66,738	3,95,328	13,769	..	..	..	..	..	..
XI	25,000 „ 29,999 .	38,24,323	2,38,288	8,889	..	..	..	..	..	..
XII	30,000 „ 39,999 .	46,23,368	3,40,456	23,452	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	19,25,660	1,64,721	13,532	..	..	..	..	..	..
XIV	50,000 and over .	13,11,596	1,22,351	38,131	..	..	..	..	..	..
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate.	8,422	256	..	2,48,21,929	22,24,375	1,342	7	1,61,77,380	15,16,626
	(*b*) covered by anticipatory certificates.	..	..	..	5,92,983	49,984	3,170	288	3,00,875	25,148
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	4,839	21,233	..	..	..	..	..	..	..
	TOTAL .	12,70,51,771	48,02,624	1,56,222	2,54,14,912	22,74,359	4,512	295	1,64,80,166	15,41,838

granted by the non-Resident's Refunds Circle, Bombay).

ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in Columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	34,45,797	89,643	1,34,18,784	3,55,580
86	8	..	..	22,61,938	57,812	95,64,577	2,49,491
..	..	..	..	22,15,040	56,418	1,01,26,870	2,65,579
..	..	..	..	48,40,166	1,24,856	2,27,72,455	5,91,994
..	..	..	..	57,58,825	1,77,452	2,71,50,830	8,42,434
..	..	..	..	37,02,142	1,15,322	1,89,20,088	5,91,400
..	..	..	..	25,60,745	1,21,113	1,42,39,091	6,66,587
..	..	..	..	16,45,057	75,944	92,59,975	4,32,824
..	..	..	..	23,12,898	1,08,042	1,49,04,748	6,96,451
..	..	..	..	14,45,539	89,092	1,17,11,762	7,29,346
..	..	..	..	12,49,316	78,766	79,54,485	4,96,782
..	..	..	..	16,25,289	1,26,765	1,20,74,804	9,38,419
..	..	..	..	10,34,600	86,113	77,06,966	7,21,797
..	..	..	..	85,54,258	7,78,756	2,72,12,030	25,38,482
6,45,47,096	(a) 60,50,876	1,45,48,197	13,64,360	..	..	..	
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	
6,45,47,182	60,50,884	1,45,48,197	13,64,360	4,26,51,610	20,86,094	20,70,17,465	1,01,12,166

(a) Excludes collections of Rs. 70,591 received from the Bombay, Baroda and Central India Railway Company.

Interest on tax-free securities . . . . . Rs 1,51,76,952

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	3,41,50,719	9,06,143	10,58,146	36,456	44,445	4,470	3,30,92,573	8,20,772	18,848
II	2,500 „ 2,999 .	2,20,49,298	5,76,350	3,33,965	8,809	1	2,335	2,17,15,333	5,65,205	8,137
III	3,000 „ 3,499 .	2,10,95,267	5,53,218	3,00,144	8,765	..	2,715	2,07,95,123	5,41,738	6,452
IV	3,500 „ 4,999 .	4,62,69,034	12,07,247	4,31,125	11,920	25	3,589	4,58,37,909	11,91,713	11,487
V	5,000 „ 7,499 .	5,10,83,901	15,98,809	6,72,228	20,933	15,842	4,627	5,04,11,673	15,57,407	9,273
VI	7,500 „ 9,999 .	3,33,06,470	10,45,360	5,35,030	16,953	60	5,791	3,27,71,440	10,22,556	4,109
VII	10,000 „ 12,499 .	2,71,57,098	12,88,372	5,44,938	26,140	43,827	4,086	2,66,12,160	12,14,319	2,879
VIII	12,500 „ 14,999 .	1,67,81,802	7,89,263	3,18,938	15,243	..	3,981	1,64,62,864	7,70,039	1,378
IX	15,000 „ 19,999 .	2,61,95,259	12,32,692	5,61,253	30,236	..	6,167	2,56,34,006	11,96,289	1,806
X	20,000 „ 24,999 .	1,95,24,039	12,27,535	5,72,081	37,578	22,302	3,267	1,89,51,958	11,64,388	1,105
XI	25,000 „ 29,999 .	1,30,28,124	8,22,725	4,29,351	28,854	91	1,750	1,25,98,773	7,92,030	582
XII	30,000 „ 39,999 .	1,83,23,461	14,29,092	3,22,638	22,129	21,942	..	1,80,00,823	13,85,021	677
XIII	40,000 „ 49,999 .	1,06,67,226	9,86,163	1,58,151	14,934	5,660	..	1,05,09,075	9,65,569	330
XIV	50,000 and over .	3,70,77,884	34,72,720	9,63,509	1,20,185	..	..	3,61,14,375	33,52,535	672
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate.	12,01,04,366	1,11,56,500	1,59,39,001	(*b*) 14,77,491	..	..	10,41,65,365	96,79,009	1,35,284
	(*b*) covered by anticipatory certificates.	8,97,028	75,420	8,97,028	75,420	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	4,839	21,233	..	..	..	..	4,839	21,233	..
	TOTAL .	49,77,15,815	2,83,88,842	2,40,37,526	19,52,046	1,54,195	42,778	47,36,78,289	2,62,39,823	2,08,019

	Rs.
Total (column 27) .	2,62,39,823
Add—Excess collections and miscellaneous	19,949
Add—Penalties (actual collections)	59,554
TOTAL .	2,63,19,326
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 .	16,47,706
Deduct—Amounts paid as money order commission for sending refunds	868
Net Total .	2,46,70,752
Add—Unpaid refunds of the year under review, etc.	1,13,771
Deduct—Refunds paid on account of previous year and other miscellaneous refunds	1,20,127
Deduct—Refunds or rebates under section 49 and as per arrangement with Native States	2,18,119 (*c*)
Net Total .	2,44,46,277

(*b*) Includes refunds of Rs. 47,335 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from Income-tax.

(*c*) Excludes Rs. 39,229 paid to the Bombay, Baroda and Central India Railway Company under section 49.

RETURN No. IV.

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bengal Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	67,45,963	1,82,094	13,038	..	..	..	..	..	..
II	2,500 ,, 2,999	54,46,463	1,45,839	4,064	..	..	..	..	..	..
III	3,000 ,, 3,499	57,68,848	1,57,294	3,839	..	..	..	..	..	..
IV	3,500 ,, 4,999	1,53,98,893	4,01,493	6,711	..	..	..	..	..	..
V	5,000 ,, 7,499	1,77,78,745	6,11,124	21,796	..	..	..	..	..	..
VI	7,500 ,, 9,999	1,66,40,779	6,06,300	12,420	..	..	..	..	..	..
VII	10,000 ,, 12,499	1,04,45,968	4,71,563	46,713	..	..	..	..	..	..
VIII	12,500 ,, 14,999	69,10,286	3,28,575	20,819	..	..	..	..	..	..
IX	15,000 ,, 19,999	1,10,10,641	5,38,405	26,782	..	..	..	..	..	..
X	20,000 ,, 24,999	64,24,072	3,88,505	53,876	..	..	..	..	..	..
XI	25,000 ,, 29,999	42,48,833	2,69,113	23,674	..	..	..	..	..	..
XII	30,000 ,, 39,999	47,26,005	3,63,241	55,467	..	..	..	..	..	..
XIII	40,000 ,, 49,999	18,37,050	1,61,881	37,113	..	..	..	..	..	..
XIV	50,000 and over	42,70,611	3,74,994	1,04,027	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	7,12,693	66,815	..	..	1,01,25,662	9,49,281
	(b) covered by anticipatory certificates,	..	..	..	36,278	458	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	59,42,692	1,80,515	..	..	..	..	..	..	..
	TOTAL	12,35,95,849	51,80,936	4,30,339	7,48,971	67,273	..	..	1,01,25,662	9,49,281

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	13,09,248	34,121	77,52,760	2,01,631
..	..	..	..	11,17,788	29,138	56,69,409	1,47,746
..	..	..	..	13,40,423	34,965	56,39,504	1,46,609
..	..	..	..	30,53,979	79,833	1,25,64,632	3,28,232
..	..	..	..	45,88,683	1,44,117	1,57,56,223	4,91,199
..	..	..	..	35,04,086	1,10,007	1,07,44,267	3,37,620
..	..	..	..	26,86,048	1,27,045	84,65,147	3,97,460
..	..	..	..	14,73 363	70,167	50,40,716	2,38,649
..	..	..	..	28,18,541	1,34,036	87,26,321	4,10,722
..	..	..	..	17,63,558	1,10,860	64,97,167	4,06,930
..	..	..	..	8,39,219	53,726	45,43,729	2,86,716
..	..	..	..	17,72,812	1,37,163	57,51,798	4,48,432
..	..	..	..	8,62,483	80,859	44,38,606	4,17,463
..	..	..	..	52,37,651	4,80,691	1,99,97,839	18,33,501
14,67,80,789	1,37,60,699	3,46,69,830	32,50,298	..	..	..	..
..	..	..	..	..	..	..	..
..	..	9,12,300	85,153	..	..	1,087	23
14,67,80,789	1,37,60,699	3,55,82,130	33,35,451	3,23,67,882	16,26,728	12,15,89,255	61,42,938

Interest on tax-free securities . . . . . Rs. 2,08,48,119

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,58,07,971	4,30,884	1,52,825	4,261	15,089	756	1,56,55,146	4,10,778	7,695
II	2,500 ,, 2,999 .	1,22,33,660	3,26,787	1,58,431	5,102	18	490	1,20,75,229	3,21,177	4,578
III	3,000 ,, 3,499 .	1,27,48,775	3,42,707	56,275	1,518	10	793	1,26,92,500	3,40,386	3,981
IV	3,500 ,, 4,999 .	3,10,17,504	8,16,269	1,85,002	5,885	327	4,351	3,08,32,502	8,05,706	7,234
V	5,000 ,, 7,499 .	3,81,23,651	12,68,236	2,65,527	10,108	6,856	19,171	3,78,58,124	12,41,101	6,592
VI	7,500 ,, 9,999 .	3,08,89,132	10,66,347	1,34,500	7,213	110	18,088	3,07,04,632	10,40,936	3,783
VII	10,000 ,, 12,499 .	2,15,97,163	10,42,781	2,46,887	12,969	31,494	4,823	2,13,50,276	9,93,495	2,051
VIII	12,500 ,, 14,999 .	1,34,24,365	6,58,210	2,21,534	10,968	..	3,031	1,32,02,831	6,44,211	1,062
IX	15,000 ,, 19,999 .	2,25,55,503	11,09,945	4,37,870	21,641	..	10,578	2,21,17,633	10,77,726	1,437
X	20,000 ,, 24,999 .	1,46,84,797	9,60,171	3,01,326	18,831	22,783	1,722	1,43,83,471	9,16,835	776
XI	25,000 ,, 29,999 .	96,31,781	6,33,229	1,71,565	11,355	..	4,307	94,60,216	6,17,567	415
XII	30,000 ,, 39,999 .	1,22,50,615	10,04,303	2,30,431	22,525	14,411	2,136	1,20,20,184	9,65,231	445
XIII	40,000 ,, 49,999 .	71,38,139	6,97,316	3,32,332	31,156	7,976	319	68,05,807	6,57,365	230
XIV	50,000 and over .	2,95,06,151	28,43,213	16,78,437	1,61,656	..	953	2,78,27,714	26,80,604	662
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate,	19,22,88,974	1,80,27,093	66,80,651	6,45,061	..	..	18,54,08,323	1,73,82,032	3,553
	(*b*) covered by anticipatory certificates,	36,278	458	..	..	..	..	36,278	458	114
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	68,56,079	2,65,696	8,19,925	50,360	..	1,181	60,36,154	2,14,155	1,449
	TOTAL .	47,07,90,538	3,14,93,645	1,23,23,518	10,20,609	99,074	63,699	45,84,67,020	3,03,10,263	45,447

	Rs.
TOTAL (COLUMN 27) .	3,03,10,263
Add excess collections and miscellaneous	1,25,442
Add penalties (actual collections)	26,723
TOTAL .	3,04,62,428
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . . .	2,92,917
Deduct amounts paid as money order commission for sending refunds	197
	3,01,69,314
Deduct refunds under section 49	28,83,479
NET TOTAL .	2,72,85,835

RETURN No. IV.

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the United Provinces in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	37,49,163	98,472	5,533	..	..	..	..	..	..
II	2,500 ,, 2,999	24,61,430	64,518	1,902	..	..	..	..	..	..
III	3,000 ,, 3,499	23,18,594	60,314	1,952	..	..	..	..	..	..
IV	3,500 ,, 4,999	50,01,079	1,35,924	3,530	..	..	..	..	..	..
V	5,000 ,, 7,499	59,97,905	1,99,584	8,705	..	..	..	..	..	..
VI	7,500 ,, 9,999	44,19,316	1,57,961	4,063	..	..	..	..	..	..
VII	10,000 ,, 12,499	24,10,487	1,11,295	14,013	..	..	..	..	..	..
VIII	12,500 ,, 14,999	18,12,503	86,181	4,467	..	..	..	..	..	..
IX	15,000 ,, 19,999	27,43,878	1,35,118	5,487	..	..	..	..	..	..
X	20,000 ,, 24,999	14,94,626	85,078	11,597	..	..	..	..	..	..
XI	25,000 ,, 29,999	12,64,323	80,142	3,314	..	..	..	..	..	..
XII	30,000 ,, 39,999	15,50,134	1,17,171	11,673	..	..	..	..	..	..
XIII	40,000 ,, 49,999	6,31,306	55,560	4,775	..	..	..	..	..	..
XIV	50,000 and over	5,79,150	49,608	11,669	..	..	..	..	..	..
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	2,84,057	11,019	65	18,32,508	1,71,447	..	..	2,37,567	22,274
	(*b*) covered by anticipatory certificates,	..	..	..	14,091	381	..	..	99	3
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	8,44,376	27,698	..	..	..	..	..	..	..
	TOTAL	3,75,62,327	14,75,643	92,745	18,46,599	1,71,828	..	..	2,37,666	22,277

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	51,07,179	1,33,059	33,23,075	86,700
..	..	..	..	35,55,884	92,645	23,01,487	60,200
..	..	..	..	38,65,636	1,01,085	24,84,557	64,944
..	..	..	..	85,20,414	2,22,689	51,67,095	1,34,930
..	..	..	..	83,66,766	2,62,047	57,31,291	1,79,753
..	..	..	..	56,13,703	1,76,033	39,89,347	1,22,607
..	..	..	..	29,01,782	1,35,824	24,20,289	1,13,388
..	..	..	..	16,28,325	76,343	12,79,215	60,525
..	..	..	..	27,69,324	1,30,677	21,54,654	1,00,614
..	..	..	..	18,31,013	1,14,762	14,44,196	90,290
..	..	..	..	15,25,592	98,743	11,82,691	75,249
..	..	..	..	20,28,604	1,60,364	12,76,508	1,04,314
..	..	..	..	9,32,943	88,146	10,30,967	96,521
..	..	..	..	40,04,481	3,75,123	25,08,353	2,34,978
1,92,62,961	18,00,274	9,07,305	84,933	..	..	552	17
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1,92,62,961	18,00,274	9,07,305	84,933	5,26,51,646	21,67,540	3,62,49,277	15,25,036

Interest on tax-free securities . . . . . Rs. 18,82,267

RETURN No. IV.—*contd.*

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	1,21,84,417	3,23,764	1,73,969	5,278	4,513	1,095	1,20,10,448	3,12,878	5,630
II	2,500 „ 2,999	83,18,801	2,19,265	77,039	2,632	35	382	82,41,762	2,16,216	3,202
III	3,000 „ 3,499	86,68,787	2,23,295	48,278	1,425	..	352	86,20,509	2,26,518	2,771
IV	3,500 „ 4,999	1,86,83,588	4,97,073	1,52,048	4,333	13	1,954	1,85,36,540	4,90,773	4,616
V	5,000 „ 7,499	2,00,95,962	6,50,039	1,03,831	3,858	519	2,965	1,99,92,131	6,42,747	3,478
VI	7,500 „ 9,999	1,39,72,366	4,60,664	2,12,004	11,956	16	6,618	1,37,60,362	4,42,074	1,717
VII	10,000 „ 12,499	77,32,558	3,74,520	91,062	4,480	3,230	1,452	76,41,496	3,65,358	724
VIII	12,500 „ 14,999	47,20,043	2,27,516	62,825	4,039	..	1,775	46,57,218	2,21,702	395
IX	15,000 „ 19,999	76,67,856	3,71,896	73,821	4,079	..	2,535	75,94,035	3,65,282	491
X	20,000 „ 24,999	47,69,835	3,01,727	76,911	5,616	1,325	798	46,92,921	2,93,988	254
XI	25,000 „ 29,999	39,72,606	2,57,448	72,803	4,428	..	3,754	38,99,803	2,49,266	204
XII	30,000 „ 39,999	48,55,216	3,93,522	2,21,263	20,488	1,142	1,483	46,33,983	3,70,409	176
XIII	40,000 „ 49,999	25,95,216	2,45,002	15,904	1,460	583	1,361	25,79,312	2,41,598	75
XIV	50,000 and over	70,91,984	6,71,378	43,220	4,024	..	298	70,48,764	6,67,056	106
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate,	2,25,24,950	20,90,029	4,53,981	38,664	44	16	2,20,70,969	20,51,305	311
	(*b*) covered by anticipatory certificates,	14,190	384	12,800	1,200	..	..	1,390	—816	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	8,44,376	27,698	1,65,845	5,709	..	367	6,78,531	21,622	539
	TOTAL .	14,87,17,781	73,40,270	20,57,604	1,23,669	11,420	27,205	14,66,60,177	71,77,976	24,689

	Rs.
TOTAL (COLUMN 27) .	71,77,973
Add excess collections and miscellaneous	16,540
Add penalties (actual collections)	45,212
TOTAL .	72,39,787
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . .	82,492
Deduct amounts paid as money order commission for sending refunds	119
NET TOTAL .	71,57,126
Deduct refunds under section 49 to others	4,067
NET TOTAL .	71,53,059

RETURN No. IV.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Punjab Province in Government has a share

Serial No.	Grade of income.	(a) Deductions at sources or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	31,30,829	81,532	4,909	..	..	..	..	..	..
II	2,500 „ 2,999	20,07,974	52,291	2,325	..	..	..	..	..	..
III	3,000 „ 3,499	19,68,154	51,254	2,327	..	..	..	..	..	..
IV	3,500 „ 4,999	33,60,960	87,525	2,619	..	..	..	..	..	..
V	5,000 „ 7,499	49,26,080	1,53,940	6,718	..	..	..	..	..	..
VI	7,500 „ 9,999	32,82,560	1,02,580	763	..	..	..	..	..	..
VII	10,000 „ 12,499	17,93,706	84,080	8,084	..	..	..	..	..	..
VIII	12,500 „ 14,999	17,13,835	80,336	2,749	..	..	..	..	..	..
IX	15,000 „ 19,999	20,46,698	95,939	994	..	..	..	..	..	..
X	20,000 „ 24,999	16,63,376	1,03,961	6,314	..	..	..	..	..	..
XI	25,000 „ 29,999	10,90,480	68,155	2,098	..	..	..	..	..	..
XII	30,000 „ 39,999	13,10,528	1,02,385	3,819	..	..	..	..	..	..
XIII	40,000 „ 49,999	6,70,421	62,852	1,267	..	..	..	..	..	..
XIV	50,000 and over	4,81,483	45,139	2,134	..	..	..	..	..	..
XV	Unclassified income:— (a) taxed at source at the maximum rate, (b) covered by anticipatory certificates, (c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	20	17,68,608	1,65,807	18,656	1,749	1,33,867	12,550
	TOTAL	2,94,47,084	11,71,969	47,140	17,68,608	1,65,807	18,656	1,749	1,33,867	12,550

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the year ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income. 12	Tax collected. 13	Income. 14	Tax collected. 15	Income. 16	Tax collected. 17	Income. 18	Tax collected. 19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	40,30,157	1,04,952	44,83,929	1,16,709
..	..	..	..	37,22,803	96,948	41,35,910	1,07,706
..	..	..	..	38,09,289	1,01,544	37,61,587	97,958
..	..	..	..	84,96,500	2,21,263	87,65,913	2,28,279
..	..	..	..	1,02,75,328	3,21,104	92,63,520	2,89,485
..	..	..	..	55,10,720	1,72,210	58,62,720	1,83,210
..	..	..	..	42,33,323	1,98,437	46,70,186	2,18,915
..	..	..	..	22 24,747	1,04,285	23,24,693	1,08,970
..	..	..	..	27,60,213	1,29,385	33,19,402	1,55,597
..	..	..	..	19,09,616	1,19,351	26,98,720	1,68,670
..	..	..	..	10,83,712	67,732	17,53,248	1,09,578
..	..	..	..	12,07,360	94,325	18,64,333	1,45,651
..	..	..	..	3,66,325	31,218	9,98,359	93,643
..	..	..	..	23,37,856	2,19,174	71,80,203	6,73,144
81,68,384	7,65,786	10,95,094	1,02,665	..	..	..	..
81,68,384	7,65,786	10,95,094	1,02,665	5,25,57,949	20,31,928	6,10,83,223	26,97,575

Interest on tax-free securities . . . . . Rs. 4,47,112

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	1,16,44,915	3,08,162	3,18,413	8,292	3,227	1,239	1,13,26,502	2,95,404	5,544
II	2,500 ,, 2,999 .	98,66,687	2,59,270	1,74,643	4,548	..	545	96,92,044	2,54,177	3,589
III	3,000 ,, 3,499 .	96,29,030	2,53,083	1,40,314	3,654	..	492	94,88,716	2,48,937	3,048
IV	3,500 ,, 4,999 .	2,06,23,373	5,39,686	1,92,230	5,006	..	642	2,04,31,143	5,34,038	5,067
V	5,000 ,, 7,499 .	2,44,64,928	7,71,247	2,53,920	7,935	9,499	636	2,42,11,008	7,53,177	4,266
VI	7,500 ,, 9,999 .	1,46,56,000	4,58,763	2,34,304	7,322	..	490	1,44,21,696	4,50,951	1,788
VII	10,000 ,, 12,499 .	1,06,97,215	5,09,516	2,96,715	11,096	26,448	883	1,04,00,500	4,71,089	1,142
VIII	12,500 ,, 14,999 .	62,63,275	2,96,340	99,643	4,702	..	1,167	61,63,632	2,90,471	545
IX	15,000 ,, 19,999 .	81,26,313	3,81,915	1,82,805	8,569	..	541	79,43,508	3,72,805	579
X	20,000 ,, 24,999 .	62,71,712	3,98,296	1,07,968	6,748	7,751	1,009	61,63,744	3,82,788	387
XI	25,000 ,, 29,999 .	39,27,440	2,47,563	1,45,024	9,064	..	1,108	37,82,416	2,37,391	167
XII	30,000 ,, 39,999 .	43,82,221	3,46,180	1,31,059	10,239	1,657	3,010	42,51,162	3,31,274	154
XIII	40,000 ,, 49,999 .	25,35,605	2,38,980	7,89,243	61,644	1,872	..	17,46,362	1,75,464	85
XIV	50,000 and over .	99,99,542	9,39,591	11,23,093	1,05,290	..	..	88,76,449	8,34,301	142
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate, (b) covered by anticipatory certificates, (c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,11,84,609	10,48,577	1,45,578	13,648	..	699	1,10,39,031	10,34,230	115
	TOTAL .	15,42,72,865	69,97,169	43,34,952	2,67,757	50,454	12,461	14,99,37,913	66,66,497	26,613

	Rs.
TOTAL (COLUMN 27) .	66,66,497
Add excess collections and miscellaneous	37,631
Add penalties (actual collections)	83,829
TOTAL .	67,87,957
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	2,62,755
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL .	65,25,202

RETURN No. IV.

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Burma Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or allowances originally granted for			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	68,46,778	1,78,299	5,080	..	..	..	..	..	..
II	2,500 ,, 2,999 .	49,00,963	1,27,631	2,717	..	..	..	..	..	..
III	3,000 ,, 3,499 .	39,28,130	1,02,297	2,999	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	79,63,132	2,07,373	3,626	..	..	..	..	..	..
V	5,000 ,, 7,499 .	81,54,172	2,54,819	7,929	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	72,75,435	2,27,348	4,968	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	51,38,349	2,40,798	12,181	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	39,64,717	1,85,841	5,464	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	72,29,081	3,38,864	11,178	..	..	..	..	..	..
X	20,000 ,, 24,999 .	38,74,558	2,42,161	16,202	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	26,12,470	1,63,280	4,744	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	30,02,559	2,34,575	11,735	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	14,06,128	1,31,825	4,041	..	..	..	..	..	..
XIV	50,000 and over .	7,04,497	66,045	6,524	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	..	..	188	5,20,635	48,810	790	74	17,43,082	1,63,414
	(b) covered by anticipatory certificates.	..	..	..	606	57	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	6,70,00,969	27,01,156	99,576	5,21,241	48,867	790	74	17,43,082	1,63,414

NOTE (*a*).—Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

NOTE (*b*).—The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

NOTE (*c*).—Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown there in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

NOTE (*d*).—Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income. 12	Tax collected. 13	Income. 14	Tax collected. 15	Income. 16	Tax collected. 17	Income. 18	Tax collected. 19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	29,566	772	61,69,357	1,60,658
..	..	..	..	21,119	549	38,07,172	99,140
..	..	..	..	38,359	999	45,20,854	1,17,731
..	..	..	..	77,938	2,029	90,96,696	2,36,899
..	..	..	..	2,93,609	9,173	1,07,97,182	3,37,412
..	..	..	..	2,73,918	8,561	79,90,604	2,49,708
..	..	..	..	4,69,128	21,989	74,39,244	3,46,717
..	..	..	..	2,82,059	13,222	42,84,399	2,00,837
..	..	..	..	8,16,401	38,269	80,54,418	3,77,556
..	..	..	..	7,31,440	45,715	63,34,080	3,95,880
..	..	..	..	5,81,916	36,370	46,38,020	2,89,875
..	..	..	..	15,63,638	1,22,160	66,03,194	5,15,875
..	..	..	..	10,31,647	96,718	55,00,346	5,15,659
..	..	..	..	64,65,193	6,06,113	1,68,32,342	15,78,034
8,92,71,176	83,69,172	1,33,66,858	12,53,146	1,00,000	9,375	..	..
503	47	..	..	..	..	..	..
..	..	..	..	..	..	..	..
8,92,71,679	83,69,219	1,33,66,858	12,53,146	1,27,75,931	10,12,014	19,20,67,938	54,23,981

Interest on tax-free securities . . . . . Rs. 2,71,887

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*concld.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collections, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income (d).	Tax (d).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	1,30,45,701	3,44,809	2,52,641	6,995	11,624	9,428	1,27,93,060	3,16,762	6,332
II	2,500 „ 2,999	87,29,254	2,30,037	93,891	2,503	2,137	3,368	86,35,363	2,22,029	2,724
III	3,000 „ 3,499	84,87,343	2,24,026	1,21,718	3,446	1,564	2,759	83,65,625	2,16,257	2,484
IV	3,500 „ 4,999	1,71,37,766	4,49,927	1,88,606	5,200	3,780	5,902	1,69,49,160	4,35,045	3,417
V	5,000 „ 7,499	1,92,44,963	6,09,333	2,25,716	7,306	8,556	8,726	1,90,19,247	5,84,745	2,183
VI	7,500 „ 9,999	1,55,39,957	4,90,585	1,14,996	3,524	2,600	8,697	1,54,24,961	4,75,764	1,728
VII	10,000 „ 12,499	1,30,46,721	6,23,685	1,95,888	10,886	22,738	3,523	1,28,50,833	5,86,538	1,115
VIII	12,500 „ 14,999	85,31,175	4,05,364	1,06,155	5,044	603	2,263	84,25,020	3,97,454	671
IX	15,000 „ 19,999	1,60,99,930	7,65,867	2,03,021	9,599	1,078	4,447	1,58,96,909	7,50,743	870
X	20,000 „ 24,999	1,09,40,078	6,99,958	2,26,869	15,497	13,055	6,553	1,07,13,209	6,64,853	518
XI	25,000 „ 29,999	78,32,406	4,94,269	1,32,995	9,500	175	1,780	76,99,411	4,82,814	321
XII	30,000 „ 39,999	1,11,69,391	8,84,345	1,85,990	15,769	7,926	1,025	1,09,83,401	8,59,625	348
XIII	40,000 „ 49,999	79,38,121	7,48,243	1,27,293	12,193	4,452	1,227	78,10,828	7,30,371	213
XIV	50,000 and over	2,40,02,032	22,56,716	8,06,523	76,329	593	1,696	2,31,95,509	21,78,098	467
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	10,50,02,541	98,44,179	3,69,397	34,631	..	345	10,46,33,144	98,09,203	275
	(b) covered by anticipatory certificates.	1,109	104	..	..	..	..	1,109	104	2
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	28,67,48,488	1,90,71,447	33,51,699	2,18,422	80,881	61,739	28,33,96,789	1,87,10,405	23,668

	Rs.
TOTAL (COLUMN 27)	1,87,10,405
Add excess collections and miscellaneous	3,305
Add penalties (actual collections)	1,54,695
TOTAL	1,88,68,405
Deduct—	
Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	1,86,675
Refunds under section 49	39,78,642
Amounts paid as money order commission for sending refunds	36
NET TOTAL	1,47,03,052

* Including rebates on account of Thathameda-tax.

RETURN No. IV.

Classification of grades of income-tax collected in the Bihar and Orissa Provice in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bihar and Orissa Province in Government has a share

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or both granted for insurance								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	21,56,291	56,001	3,924	..	..	..	..	..	..
II	2,500 „ 2,999	14,22,068	36,412	2,925	..	..	..	..	..	..
III	3,000 „ 3,499	16,48,306	42,523	2,792	..	..	..	..	..	..
IV	3,500 „ 4,999	34,11,895	88,625	5,545	..	..	..	..	..	..
V	5,000 „ 7,499	39,65,028	1,19,245	11,159	..	..	..	..	..	..
VI	7,500 „ 9,999	30,28,072	92,824	6,058	..	..	..	..	..	..
VII	10,000 „ 12,499	25,31,757	1,12,744	13,122	..	..	..	..	..	..
VIII	12,500 „ 14,999	16,09,685	73,338	5,499	..	..	..	..	..	..
IX	15,000 „ 19,999	30,40,991	1,37,796	7,752	..	..	..	..	..	..
X	20,000 „ 24,999	19,79,375	1,19,027	11,552	..	..	..	..	..	..
XI	25,000 „ 29,999	10,88,177	55,451	6,183	..	..	..	..	..	..
XII	30,000 „ 39,999	14,78,484	1,00,240	6,125	..	..	..	..	..	..
XIII	40,000 „ 49,999	6,03,578	55,800	3,477	..	..	..	..	..	..
XIV	50,000 and over	4,44,706	41,238	6,005	..	..	..	..	..	..
XV	Unclassified income—									
	(*a*) taxed at source at the maximum rate.	*Nil*	*Nil*	*Nil*	4,83,594	45,337	..	..	1,141	107
	(*b*) covered by anticipatory certificates.	*Nil*	*Nil*	*Nil*	*Nil*	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	4,94,993	14,883	285	*Nil*	..	..	..	..	..
	TOTAL	2,89,03,466	11,46,147	92,403	4,83,594	45,337	..	..	1,141	107

No. IV.

the year ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in Columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
..	..	..	..	19,25,798	50,146	21,23,657	55,384
..	..	..	..	10,61,847	27,656	15,61,843	40,669
..	..	..	..	13,14,083	34,221	18,75,641	48,843
..	..	..	..	31,73,683	82,690	39,97,577	1,04,123
..	..	..	..	32,40,525	1,01,356	54,10,307	1,68,918
..	..	..	..	23,33,274	72,697	35,79,425	1,11,860
..	..	..	..	21,31,070	92,173	29,56,380	1,36,070
..	..	..	..	9,09,280	41,862	11,71,966	54,826
..	..	..	..	17,90,075	77,166	20,92,908	97,528
..	..	..	..	18,55,175	1,02,690	14,61,261	84,344
..	..	..	..	6,62,491	45,100	10,76,797	65,974
..	..	..	..	16,62,659	84,070	21,54,591	1,67,596
..	..	..	..	4,70,236	42,421	8,00,946	74,371
..	..	..	..	16,84,905	1,56,778	52,43,808	4,95,806
7,39,724	69,349	3,11,381	29,192	*Nil*	*Nil*	*Nil*	*Nil*
..	..	..	..	*Nil*	*Nil*	*Nil*	*Nil*
..	..	..	..	*Nil*	*Nil*	2,395	78
7,39,724	69,349	3,11,381	29,192	2,41,25,100	10,11,026	3,55,09,502	17,05,895

Interest on tax-free securities . . . . . Rs. 9,60,794

RETURN No. IV.

Classification of grades of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	62,05,746	1,65,455	2,17,895	4,977	4,819	1,059	59,87,851	1,54,600	2,798
II	2,500 „ 2,999	40,45,758	1,07,662	77,378	2,014	4	146	39,68,380	1,05,498	1,483
III	3,000 „ 3,499	48,38,030	1,28,384	1,02,819	2,669	4	120	47,35,211	1,25,591	1,499
IV	3,500 „ 4,999	1,05,83,155	2,80,983	1,59,618	4,030	124	646	1,04,23,537	2,76,183	2,548
V	5,000 „ 7,499	1,26,15,920	4,00,678	4,29,474	12,888	3,582	1,225	1,21,86,446	3,82,983	2,241
VI	7,500 „ 9,999	89,40,771	2,83,439	3,57,938	10,829	276	1,526	85,82,833	2,70,808	1,029
VII	10,000 „ 12,499	76,19,207	3,54,109	1,87,949	8,640	10,531	1,296	74,31,258	3,33,642	710
VIII	12,500 „ 14,999	36,90,931	1,75,525	1,87,089	9,702	*Nil*	582	35,03,842	1,65,241	301
IX	15,000 „ 19,999	68,33,974	3,20,242	2,45,879	11,385	*Nil*	1,525	65,88,095	3,07,322	391
X	20,000 „ 24,999	52,95,811	3,17,613	1,96,250	11,834	6,667	1,352	50,99,561	2,97,760	252
XI	25,000 „ 29,999	28,27,465	1,72,708	1,36,364	8,523	*Nil*	1,980	26,91,101	1,62,205	112
XII	30,000 39,999	52,95,734	3,58,031	2,19 820	17,174	2,069	1,194	50,75,914	3,37,594	135
XIII	40,000, 49,999	18,74,759	1,76,069	1,71,669	16,001	1,315	*Nil*	17,03,090	1,58,753	46
XIV	50,000 and over	73,73,419	6,99,327	7,35,275	71,045	*Nil*	*Nil*	66,38,144	6,28,282	74
XV	Unclassified income— (*a*) taxed at source at the maximum rate.	15,35,840	1,43,985	1,94,976	18,279	*Nil*	*Nil*	13,40,864	1,25,706	211
	(*b*) covered by anticipatory certificates.	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
	(*c*) other incomes *e.g.*, round sums paid in exceptional cases by employers.	4,97,388	15,246	55,781	397	*Nil*	*Nil*	4,41,607	14,849	102
	TOTAL	9,00,73,908	40,99,456	36,76,174	2,10,387	29,391	12,661	8,63,97,734	38,47,017	15,932

	Rs
Total (column 27)	38,47,017
Add—excess collections and miscellaneous	26,199
Add—penalties (actual collections)	42,751
	39,15,967
Deduct—refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	19,307
Deduct—amounts paid as money order commission for sending refunds	612
Net Total	38,96,048

RETURN NO. IV.

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Central Provinces and cial Government has a

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally									
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of						
					Government of India.		Local Government.		Local authorities and companies.		
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs. Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.	
I	2,000 to 2,499 .	16,72,940	43,009 5	4,135 10	..	..	..	..	..	..	
II	2,500 „ 2,999 .	10,51,656	27,924 15	687 5	..	..	..	..	..	..	
III	3,000 „ 3,499 .	11,24,920	29,452 3	328 2	..	..	..	..	..	..	
IV	3,500 „ 4,999 .	21,54,594	56,127 0	696 14	..	..	..	..	..	..	
V	5,000 „ 7,499 .	22,07,808	69,707 8	2,646 8	..	..	..	..	..	..	
VI	7,500 „ 9,999 .	13,17,690	44,607 13	1,217 14	..	..	..	..	..	..	
VII	10,000 „ 12,499 .	12,04,968	56,036 2	4,492 12	..	..	..	..	..	..	
VIII	12,500 „ 14,999 .	5,76,559	27,538 1	773 14	..	..	..	..	..	..	
IX	15,000 „ 19,999 .	11,48,820	57,449 6	1,116 8	..	..	..	..	..	..	
X	20,000 „ 24,999 .	8,00,572	48,097 15	4,510 6	..	..	..	..	..	..	
XI	25,000 „ 29,999 .	5,08,293	31,734 7	569 7	..	..	..	..	..	..	
XII	30,000 „ 39,999 .	7,38,033	55,958 13	3,717 14	..	..	..	..	..	..	
XIII	40,000 „ 49,999 .	2,42,331	22,715 8	2,272 0	..	..	..	..	..	..	
XIV	50,000 and over .	1,73,519	16,267 11	2,005 7	..	..	..	..	..	..	
XV	Unclassified income:										
	(a) taxed at source at the maximum rate,	1,936	52 11	..	2,45,068	22,975 3	..	..	2,850	267 3	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,11,881	2,913 10	..	..	..	..	..	..	..	
	TOTAL .	1,50,36,520	5,89,593 0	29,170 7	2,45,068	22,975 3	..	..	2,850	267 3	

No. IV.

Berar in the year ending 31st March 1928, on income in respect of which the Provin- share under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.
..	..	..	..	27,70,967	71,975 3	23,94,561	64,447 4
..	..	..	..	18,42,648	46,242 1	16,82,060	45,619 8
..	..	..	..	18,86,010	49,267 5	16,06,549	41,516 0
..	..	..	..	43,42,616	1,14,082 3	36,53,677	95,797 1
..	..	..	..	49,79,789	1,56,069 9	42,97,212	1,34,412 0
..	..	..	..	32,32,792	1,03,829 14	30,03,172	92,170 13
..	..	..	..	22,60,126	1,06,386 15	19,32,756	90,437 8
..	..	..	..	14,28,736	66,958 6	11,37,754	52,988 1
..	..	..	..	19,33,664	90,784 0	13,76,889	64,807 9
..	..	..	..	11,34,168	71,823 6	9,21,884	57,235 12
..	..	..	..	6,15,272	39,073 13	6,65,790	41,321 7
..	..	..	..	11,34,956	39,421 6	9,56,449	77,188 2
..	..	..	..	4,06,806	38,138 9	3,36,359	31,531 13
..	..	..	..	22,75,759	2,11,647 0	17,54,862	1,66,388 15
75,93,580	7,11,853 13	6,37,353	60,397 11	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
75,93,580	7,11,853 13	6,37,353	60,397 11	3,02,44,309	12,55,999 10	2,57,19,974	10,56,161 13

Interest on tax-free securities . . . . . Rs. 7,83,347

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.
I	2,000 to 2,499	68,38,468	1,83,567 6	4,04,251	10,032 1	8,041 10	4,382 8	64,34,217	1,59,111 3	2,985
II	2,500 „ 2,999	45,76,364	1,20,473 13	1,46,046	4,398 5	..	262 4	44,30,318	1,15,813 4	1,699
III	3,000 „ 3,499	46,17,479	1,20,863 10	1,22,487	3,750 9	..	193 15	44,94,992	1,16,919 2	1,457
IV	3,500 „ 4,999	1,01,50,887	2,66,703 2	2,05,856	7,663 13	..	839 6	99,45,031	2,58,199 15	2,463
V	5,000 „ 7,499	1,14,84,809	3,62,835 7	3,13,443	13,411 11	435 8	980 15	1,11,71,366	3,48,007 5	1,991
VI	7,500 „ 9,999	75,53,654	2,41,826 6	1,75,512	12,359 13	..	1,550 12	73,78,142	2,27,915 13	912
VII	10,000 „ 12,499	53,97,850	2,57,353 5	1,52,989	7,858 15	2,391 2	621 2	52,44,861	2,46,482 2	520
VIII	12,500 „ 14,999	31,43,049	1,48,258 6	91,248	5,820 6	..	687 4	30,51,801	1,41,750 12	246
IX	15,000 „ 19,999	44,59,373	2,14,157 7	1,43,872	12,047 6	..	526 13	43,15,501	2,01,583 4	276
X	20,000 „ 24,999	28,56,621	1,81,667 7	1,27,613	11,477 9	1,486 3	224 13	27,29,011	1,68,478 14	139
XI	25,000 „ 29,999	17,89,355	1,12,999 2	1,16,421	9,568 12	..	242 13	16,72,934	1,03,187 9	71
XII	30,000 „ 39,999	23,29,438	2,26,236 3	68,483	6,765 1	1,235 10	..	27,60,955	2,18,285 8	86
XIII	40,000 „ 49,999	9,85,496	94,657 14	5,93,470	76,685 6	86 0	..	3,92,026	17,886 8	25
XIV	50,000 and over	42,04,140	3,96,309 1	3,66,626	34,379 9	..	..	38,37,514	3,61,929 8	56
XV	Unclassified income									
	(*a*) taxed at source at the maximum rate.	84,80,787	7,95,546 9	1,56,997	14,917 12	..	..	83,23,790	7,80,628 13	66
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,11,881	2,913 10	653	17 0	..	..	1,11,228	2,896 10	..
	TOTAL	7,94,79,654	37,26,418 12	31,85,967	2,33,154 0	13,676 1	10,512 9	7,62,93,687	34,69,076 2	12,983

	Rs.	A.
TOTAL (COLUMN 27)	34,69,076	2
Add excess collections and miscellaneous	3,247	7
Add penalties (actual collections)	40,600	0
TOTAL	35,12,923	9
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	39,372	8
Deduct amounts paid as money order commission for sending refunds	29	0
Deduct refunds paid under Section 49 and under arrangement with Indian States	3,02,600	11
NET TOTAL	31,70,921	6

RETURN No. IV.

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Assam Province in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	10,97,229	32,142-4	474-8	..	..	..	..	..	..
II	2,500 „ 2,999	7,29,228	20,709-4	249-0	..	..	..	..	..	..
III	3,000 „ 3,499	7,83,531	23,864-11	311-4	..	..	..	..	..	..
IV	3,500 „ 4,999	25,63,806	79,737-2	1,327-10	..	..	..	..	..	..
V	5,000 „ 7,499	29,04,582	1,17,331-7	2,990-0	..	..	..	..	..	..
VI	7,500 „ 9,999	26,27,867	94,061-10	4,521-12	..	..	..	..	..	..
VII	10,000 „ 12,499	20,97,999	96,092-15	9,403-12	..	..	..	..	..	..
VIII	12,500 „ 14,999	15,13,343	67,797-6	6,542-8	..	..	..	..	..	..
IX	15,000 „ 19,999	27,61,482	1,33,369-4	7,355-8	..	..	..	..	..	..
X	20,000 „ 24,999	14,65,154	86,028-9	10,057-14	..	..	..	..	..	..
XI	25,000 „ 29,999	8,93,740	54,443-8	4,583-15	..	..	..	..	..	..
XII	30,000 „ 39,999	10,01,773	71,881-11	9,071-7	..	..	..	..	..	..
XIII	40,000 „ 49,999	3,81,348	32,841-0	4,885-8	..	..	..	..	..	..
XIV	50,000 and over	5,68,461	53,581-4	3,200-10	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	1,25,281	4,002-6	..	45,442	4,260-4	155-0	14-8	6,586	616-5
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	21,606	622-10	..	..	..	..	..	..	..
	TOTAL	2,15,36,430	9,68,506-15	64,974-15	45,442	4,260-4	155-0	14-8	6,586	616-5

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				ncome of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	76,183	1,98[illegible]-9	15,21,473	39,498-2
..	..	..	..	28,553	743-7	8,65,547	22,913-15
..	..	..	..	59,[illegible]51	1,550-15	8,52,325	22,164-8
..	..	..	..	1,09,644	2,855-3	19,47,115	50,644-2
..	..	..	..	1,25,279	3,915-1	21,60,781	67,534-0
..	..	..	..	59,284	1,852-5	12,54,057	39,293-12
..	..	..	..	21,579	762-11	11,47,305	51,907-3
..	..	..	..	..	..	5,32,473	24,815-3
..	..	..	..	47,935	2,247-5	8,44,764	39,600-14
..	..	..	..	..	..	7,12,345	42,967-3
..	..	..	..	..	..	4,23,058	26,475-12
..	..	..	..	39,407	2,767-10	3,65,459	25,386-12
..	..	..	..	25,816	2,420-4	2,38,671	22,394-5
..	..	..	..	2,00,631	18,809-5	4,63,229	43,428-4
2,17,79,409	20,41,658-11	1,95,807	18,365-12	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
2,17,79,409	20,41,658-11	1,95,807	18,365-12	7,93,812	39,996-11	1,33,28,602	5,19,023-15

Interest on tax-free securities . . . . . Rs. 3,09,190

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	26,94,835	74,097-2	50,118	1,214-11	2,913-11	50-10	26,44,717	69,918-2	1,240
II	2,500 „ 2,999	16,23,328	44,615-10	5,371	160-1	..	140-3	16,17,957	44,315-6	562
III	3,000 „ 3,499	16,95,407	47,891-6	7,876	195-11	41-0	91-14	16,87,531	47,562-13	480
IV	3,500 „ 4,999	46,20,565	1,34,564-1	24,629	624-14	10-10	974-2	45,95,936	1,32,954-7	1,101
V	5,000 „ 7,499	51,90,642	1,91,770-8	35,143	1,041-12	1,859-13	860-1	51,55,499	1,88,008-14	964
VI	7,500 „ 9,999	39,41,208	1,39,729-7	34,617	1,336-2	..	1,757-11	39,06,591	1,36,635-10	491
VII	10,000 „ 12,499	32,66,883	1,58,166-9	28,355	1,250-4	5,376-7	560-4	32,38,528	1,50,979-10	299
VIII	12,500 „ 14,999	20,45,816	99,155-1	24,940	1,141-4	0-15	480-10	20,20,876	97,532-4	152
IX	15,000 „ 19,999	36,54,181	1,82,572-15	27,412	1,416-3	351-10	1,517-14	36,26,769	1,79,287-4	227
X	20,000 „ 24,999	21,77,499	1,39,053-10	7,117	939-13	988-2	320-14	21,70,382	1,36,804-13	119
XI	25,000 „ 29,999	13,16,798	85,503-3	5,829	334-0	..	1,287-7	13,10,969	83,881-12	61
XII	30,000 „ 39,999	14,06,639	1,09,107-8	16,909	1,321-2	1,767-14	901-13	13,89,730	1,05,116-11	46
XIII	40,000 „ 49,999	6,45,835	62,541-1	4,646	198-0	624-0	..	6,41,189	61,719-1	20
XIV	50,000 and over	12,32,321	1,19,019-7	10,249	945-11	..	10-0	12,22,072	1,18,063-12	19
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate,	2,21,52,680	20,68,917-14	52,945	4,970-0	..	..	2,20,99,735	20,63,947-14	101
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	21,606	622-10	3,489	96-7	..	..	18,117	526-3	1
	TOTAL	5,76,86,243	36,57,328-0	3,39,645	17,185-15	13,934-2	8,953-7	5,73,46,598	36,17,254-8	5,883

	Rs.
TOTAL (COLUMN 27)	36,17,254-8
Add excess collections and miscellaneous	889-10
Add penalties (actual collections)	3,048-1
TOTAL	36,21,192-3
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	12,270-11
Deduct amounts paid as money order commission for sending refunds	32-0
TOTAL	36,08,889-8
Add unpaid refund	469-14
NET TOTAL	36,09,359-6

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the North-West Frontier Province Government has a share

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	6,09,064	15,861	360	..	..	..	..	..	..
II	2,500 „ 2,999 .	1,80,365	4,697	173	..	..	..	..	..	..
III	3,000 „ 3,499 .	1,90,462	4,960	59	..	..	..	..	..	..
IV	3,500 „ 4,999 .	2,94,337	7,673	319	..	..	..	..	..	..
V	5,000 „ 7,499 .	4,88,704	15,272	537	..	..	..	..	..	..
VI	7,500 „ 9,999	7,21,728	22,554	171	..	..	..	..	..	..
VII	10,000 „ 12,499	3,94,069	18,472	649	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	3,57,056	16,737	164	..	..	..	..	..	..
IX	15,000 „ 19,999 .	4,73,258	22,184	77	..	..	..	..	..	..
X	20,000 „ 24,999 .	3,38,160	21,135	767	..	..	..	..	..	..
XI	25,000 „ 29,999 .	1,49,808	9,363	..	..	..	..	..	..	..
XII	30,000 „ 39,999 .	1,08,556	8,481	892	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	40,800	3,825	..	..	..	..	..	..	..
XIV	50,000 and over .	..	..	..	..	..	..	..	..	..
XV	Unclassified income: (a) taxed at source at the maximum rate, (c) covered by anticipatory certificates, (c) other incomes, e.g., round sums paid in exceptional cases by employers.	468	5	..	57,824	5,421	..	..	..	..
	TOTAL .	43,46,835	1,71,219	4,168	57,824	5,421	..	..	..	..

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here n columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

in the year ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

Income or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	4,93,591	12,854	6,69,995	17,448
..	..	..	..	5,35,677	13,950	4,84,030	12,605
..	..	..	..	5,29,100	13,779	6,09,214	15,861
..	..	..	..	11,78,070	30,679	11,30,836	30,751
..	..	..	..	14,13,407	44,169	8,68,926	27,154
..	..	..	..	10,86,751	33,961	7,13,344	22,293
..	..	..	..	7,59,442	35,599	5,73,418	26,879
..	..	..	..	4,75,093	22,270	3,79,732	17,100
..	..	..	..	5,58,740	26,191	5,42,907	25,449
..	..	..	..	3,52,224	22,014	3,26,879	20,430
..	..	..	..	2,41,552	15,097	2,05,521	12,845
..	..	..	..	1,72,186	13,452	3,50,029	27,346
..	..	..	..	1,33,664	12,531	4,82,412	45,226
..	..	..	..	5,76,586	54,055	13,03,434	1,22,197
22,624	2,121	..	..	..	..	..	..
22,624	2,121	..	..	85,06,083	3,50,601	86,90,677	4,24,287

Interest on tax-free securities . . . . . Rs. 1,392

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35 (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(d) Income	(d) Tax	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	17,72,650	46,523	61,324	1,597	316	..	17,11,326	44,610	806
II	2,500 „ 2,999	12,00,072	31,425	37,709	982	..	..	11,62,363	30,443	439
III	3,000 „ 3,499	13,28,776	34,663	31,258	814	..	..	12,97,518	33,849	481
IV	3,500 „ 4,999	26,53,243	69,422	16,511	430	..	..	26,36,732	68,992	659
V	5,000 „ 7,499	27,71,037	87,132	1,11,296	3,478	1,288	..	26,59,741	82,366	496
VI	7,500 „ 9,999	25,21,823	78,978	11,407	356	..	..	25,10,416	78,622	261
VII	10,000 „ 12,499	17,26,929	81,599	50,773	2,380	2,533	..	16,76,156	76,686	172
VIII	12,500 „ 14,999	12,11,881	56,971	2,304	108	..	..	12,09,577	56,863	92
IX	15,000 „ 19,999	15,74,905	73,901	23,083	1,082	..	..	15,51,822	72,819	88
X	20,000 „ 24,999	10,17,263	64,346	12,128	758	296	..	10,05,135	63,292	59
XI	25,000 „ 29,999	5,96,881	37,305	1,824	114	..	..	5,95,057	37,191	20
XII	30,000 „ 39,999	6,30,771	50,171	5,670	443	..	..	6,25,101	49,728	19
XIII	40,000 „ 49,999	6,56,876	61,582	46,123	4,324	..	..	6,10,753	57,258	15
XIV	50,000 and over	18,80,020	1,76,252	4,94,112	46,323	..	..	13,85,908	1,29,929	21
XV	Unclassified income:— (a) taxed at source at the maximum rate, (b) covered by anticipatory certificates, (c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	80,916	7,547	33,440	3,135	..	..	47,476	4,412	3
	TOTAL	2,16,24,043	9,57,817	9,38,962	66,324	4,433	..	2,06,85,081	8,87,060	3,572

TOTAL (COLUMN 27)	8,87,060
Add—Excess collections and miscellaneous	2,972
Add—Penalties (actual collections)	24,654
TOTAL	9,14,686
Deduct—Refu ds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	142
Deduct—Amo nts paid as money order commission for sending refunds	..
NET TOTAL	9,14,544

RETURN No. IV.

Classification of grades of income-tax collected in the Salary Circle, Delhi Provinces, in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Salary Circle, Delhi Province, Government has a share

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	20,12,911	48,628	3,791	..	..	..	..	..	..
II	2,500 „ 2,999	14,74,443	37,727	670	..	..	..	..	..	..
III	3,000 „ 3,499	16,27,213	41,520	855	..	..	..	..	..	..
IV	3,500 „ 4,999	20,24,127	75,324	849	..	..	..	..	..	..
V	5,000 „ 7,499	26,95,417	82,248	1,961	..	..	..	..	..	..
VI	7,500 „ 9,999	19,82,186	60,843	1,065	..	..	..	..	..	..
VII	10,000 „ 12,499	13,13,891	57,664	3,940	..	..	..	..	..	..
VIII	12,500 „ 14,999	10,73,749	48,207	2,123	..	..	..	..	..	..
IX	15,000 „ 19,999	17,16,056	79,433	985	..	..	..	..	..	..
X	20,000 „ 24,999	16,39,529	98,014	4,457	..	..	..	..	..	..
XI	25,000 „ 29,999	14,85,137	91,987	834	..	..	..	..	..	..
XII	30,000 „ 39,999	24,39,544	1,84,628	5,961	..	..	..	..	..	..
XIII	40,000 „ 49,999	12,67,370	1,17,930	886	..	..	..	..	..	..
XIV	50,000 and over	13,70,527	1,06,571	21,916	..	..	..	..	..	..
XV	Unclassified income :— (*a*) taxed at source at the maximum rate, (*b*) covered by anticipatory certificates, (*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	6,852	179	245	..	..	..	..	..	..
	TOTAL	2,50,23,952	11,30,903	50,538	..	..	..	..	..	..

No. IV.

in the year ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	10,176	265
..	..	..	..	..	..	17,856	465
..	..	..	..	..	..	20,315	529
..	..	..	..	..	..	57,063	1,486
..	..	..	..	..	..	50,336	1,573
..	..	..	..	..	..	41,920	1,310
..	..	..	..	..	..	30,869	1,447
..	..	..	..	..	..	22,208	1,041
..	..	..	..	..	..	25,984	1,218
..	..	..	..	..	..	36,288	2,268
..	..	..	..	..	..	32,016	2,001
..	..	..	..	..	..	20,940	1,636
..	..	..	..	..	..	8,736	819
..	..	..	..	..	..	2,53,845	23,798
..	..	..	..	..	..	..	..
..	..	..	..	..	..	6,28,552	39,856

Interest on tax-free securities . . . . . Rs. ..

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Salary Circle, Delhi Province, in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35 (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	20,23,087	52,684	1,80,441	4,699	289	974	18,42,646	46,712	1,198
II	2,500 ,, 2,999	14,92,299	38,862	1,13,779	2,963	..	313	13,78,520	35,586	595
III	3,000 ,, 3,499	16,47,528	42,904	1,06,238	2,768	..	212	15,41,240	39,924	546
IV	3,500 ,, 4,999	29,81,190	77,659	1,70,881	4,450	..	110	28,10,309	73,099	780
V	5,000 ,, 7,499	27,45,753	85,782	1,61,024	5,032	41	787	25,84,729	79,922	536
VI	7,500 ,, 9,999	20,24,106	63,218	1,29,184	4,037	..	353	18,94,922	58,828	238
VII	10,000 ,, 12,499	13,44,760	63,051	78,997	3,703	..	570	12,65,763	58,778	150
VIII	12,500 ,, 14,999	10,95,957	51,371	77,913	3,652	..	836	10,18,044	46,883	101
IX	15,000 ,, 19,999	17,42,040	81,636	1,08,755	5,098	..	317	16,33,285	76,221	139
X	20,000 ,, 24,999	16,75,817	1,04,739	1,83,808	11,488	92	1,218	14,92,009	91,942	102
XI	25,000 ,, 29,999	15,17,153	94,822	79,888	4,993	..	438	14,37,265	89,391	71
XII	30,000 ,, 39,999	24,60,484	1,92,225	2,82,854	22,098	..	292	21,77,630	1,69,835	57
XIII	40,000 ,, 49,999	12,76,106	1,19,635	1,51,808	14,232	..	365	11,24,298	1,05,037	39
XIV	50,000 and over	16,24,372	1,52,285	42,976	4,029	..	8	15,81,396	1,48,248	17
XV	Unclassified income :— (*a*) taxed at source at the maximum rate, (*b*) covered by anticipatory certificates, (*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	6,852	424	..	..	..	..	6,852	424	..
	TOTAL	2,56,57,504	12,21,237	18,68,596	93,242	432	6,793	2,37,88,908	11,20,830	4,619

TOTAL (COLUMN 27)	11,20,830
Add excess collections and miscellaneous	3
Add penalties (actual collections)	460
TOTAL	11,21,293
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	..
Deduct amounts paid as money order commission for sending refunds	49
NET TOTAL	11,21,244

	Rs.
Collections as per Return IV	11,21,244
Deduct Refunds as per Return III	—2,648
NET COLLECTIONS AS PER RETURN I	11,18,596

RETURN No. IV.

Classification of grades of income-tax collected in the Delhi District in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Delhi District in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	..	..	..	..	..	..	..	..	..
II	2,500 „ 2,999 .	..	..	..	..	..	..	..	..	..
III	3,000 „ 3,499 .	..	..	..	..	..	..	..	..	..
IV	3,500 „ 4,999 .	..	..	..	..	..	..	..	..	..
V	5,000 „ 7,499 .	..	..	..	..	..	..	..	..	..
VI	7,500 „ 9,999 .	..	..	..	..	..	..	..	..	..
VII	10,000 „ 12,499 .	..	..	..	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	..	..	..	..	..	..	..	..	..
IX	15,000 „ 19,999 .	..	..	..	..	..	..	..	..	..
X	20,000 „ 24,999 .	..	..	..	..	..	..	..	..	..
XI	25,000 „ 29,999 .	..	..	..	..	..	..	..	..	..
XII	30,000 „ 39,999 .	..	..	..	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	..	..	..	..	..	..	..	..	..
XIV	50,000 and over .	..	..	..	..	..	..	..	..	..
XV	Unclassified income:—	..	..	..	3,36,202	31,519	..	..	..	..
	(*a*) taxed at source at the maximum rate,									
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	..	..	..	3,36,202	31,519	..	..	..	..

No. IV.

ending 31st March 1928, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	5,03,923	12,968
..	..	..	..	..	..	5,04,827	13,478
..	..	..	..	..	..	5,19,430	13,381
..	..	..	..	..	..	13,92,747	37,096
..	..	..	..	..	..	19,04,373	59,743
..	..	..	..	..	..	18,05,804	58,461
..	..	..	..	..	..	11,83,253	43,733
..	..	..	..	..	..	9,61,759	41,489
..	..	..	..	..	..	13,44,108	57,670
..	..	..	..	..	..	7,39,575	44,753
..	..	..	..	..	..	6,44,588	38,662
..	..	..	..	..	..	9,36,183	67,008
..	..	..	..	..	..	3,79,798	35,318
..	..	..	..	8,37,274	64,631	10,07,658	77,945
17,30,559	1,62,240	1,60,587	15,055	..	..	..	..
..	..	..	..	..	..		..
..	..	..	..	..	..	..	..
17,30,559	1,62,240	1,60,587	15,055	8,37,274	64,631	1,38,28,026	6,01,705

	Rs.
Interest on tax-free securities	6,21,435

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Delhi District in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 *to* 2,499	5,03,923	12,968	65,724	1,019	361	..	4,38,199	11,588	223
II	2,500 „ 2,999	5,04,827	13,478	64,263	997	..	..	4,40,564	12,481	163
III	3,000 „ 3,499	519,430	13,381	66,930	1,224	..	..	4,52,500	12,157	153
IV	3,500 „ 4,999	13,92,747	37,096	65,912	1,118	..	..	13,26,835	35,978	320
V	5,000 „ 7,499	19,04,373	59,743	53,837	1,703	479	..	18,50,536	57,561	317
VI	7,500 „ 9,999	18,05,804	58,461	51,094	1,518	..	..	17,54,710	56,943	215
VII	10,000 „ 12,499	11,83,253	43,733	40,958	1,682	2,307	..	11,42,295	39,744	109
VIII	12,500 „ 14,999	9,61,759	41,489	21,316	890	..	..	9,40,443	40,599	73
IX	15,000 „ 19,999	13,44,108	57,670	22,528	986	..	..	13,21,580	56,684	82
X	20,000 „ 24,999	7,39,575	44,753	15,322	927	1,683	..	7,24,253	42,143	39
XI	25,000 „ 29,999	6,44,588	38,662	15,874	979	..	..	6,28,714	37,683	27
XII	30,000 „ 39,999	9,36,183	67,008	..	..	1,560	..	9,36,183	65,448	31
XIII	40,000 „ 49,999	3,79,798	35,318	..	..	..	..	3,79,798	35,318	9
XIV	50,000 and over	18,44,932	1,42,576	1,04,208	9,676	..	..	17,40,724	1,32,900	24
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	22,27,348	2,08,814	1,83,714	17,223	..	..	20,43,634	1,91,591	..
	(*b*) covered by anticipatory certificates,									
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.									
	TOTAL	1,68,92,648	8,75,150	7,71,680	39,942	6,390	..	1,61,20,968	8,28,818	1,785

	Rs.
TOTAL (COLUMN 27)	8,28,818
Add excess collections and miscellaneous	977
Add penalties (actual collections)	7,157
TOTAL	8,36,952
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	9,130
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL	8,27,822

RETURN No. V.

Statement showing collection of super-tax in the Madras Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	89	62,51,004	95,859	23	16,41,160	33,822	23	13,76,976	17,316	24	20,83,121	13,007	159	1,13,52,261	1,60,004	20,078	1,39,926
II	1,00,001 „ 1,50,000	15	18,14,819	67,744	12	15,11,176	56,987	4	6,11,110	33,374	18	22,62,598	53,881	49	61,99,703	2,11,986	7,409	2,04,577
III	1,50,001 „ 2,00,000	5	8,33,495	49,499	4	6,82,941	30,184	..	..	..	7	14,71,307	67,624	16	29,87,743	1,47,307	13,122	1,34,185
IV	2,00,001 „ 2,50,000	3	7,15,520	44,591	2	4,35,307	20,957	1	2,13,772	16,214	4	8,61,644	25,117	10	22,26,243	1,06,879	..	1,06,879
V	2,50,001 „ 3,00,000	..	..	..	1	2,53,388	12,712	..	..	..	3	5,48,650	37,646	4	8,02,038	50,358	..	50,358
VI	3,00,001 „ 3,50,000	..	..	..	2	6,70,617	35,664	..	..	..	..	..	..	2	6,70,617	35,664	2,513	33,151
VII	3,50,001 „ 4,00,000	1	3,78,726	49,369	1	3,72,338	20,146	..	..	..	..	6,125	1,531	2	7,57,189	71,046	..	71,046
VIII	4,00,001 „ 4,50,000	2	8,35,669	1,19,407	2	8,86,676	49,168	..	..	..	..	..	..	4	17,22,345	1,68,575	2,091	1,66,484
IX	4,50,001 „ 5,00,000	..	..	..	3	13,87,894	77,368	..	..	..	..	..	..	3	13,87,894	77,368	137	77,231
X	5,00,001 „ 5,50,000	..	..	..	3	15,69,534	88,723	..	..	..	..	..	..	3	15,69,534	88,723	..	88,723
XI	5,51,001 and more	..	..	..	9	1,52,55,687	8,82,338	..	..	..	..	..	..	9	1,52,55,687	8,82,338	4,054	8,78,284
	Total .	115	1,08,29,233	4,26,469	62	2,46,66,718	13,08,069	28	22,01,858	66,904	56	72,33,445	1,98,806	261	4,49,31,254	20,00,248	49,404	19,50,844

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . .	9,370
Add—Penalties (actual collections)	300
Total .	19,60,514

RETURN No. V. -

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	321	2,22,82,861	3,73,080	68	51,53,748	1,05,273	49	38,11,388	63,843	27	25,49,607	18,480	465	3,37,97,604	5,60,676	10,289	5,50,387
II	1,00,001 „ 1,50,000	64	83,56,522	3,22,380	30	39,58,233	1,49,272	14	17,22,870	67,824	23	31,32,342	81,116	131	1,71,69,967	6,20,592	11,099	6,09,493
III	1,50,001 „ 2,00,000	26	48,22,456	2,72,786	21	40,70,156	1,63,960	4	7,17,746	36,705	7	13,43,294	45,543	58	1,09,53,652	5,18,994	12,043	5,06,951
IV	2,00,001 „ 2,50,000	15	34,68,970	2,49,311	12	29,01,518	1,21,595	1	2,42,423	20,691	8	19,59,394	70,182	36	85,72,305	4,61,779	8,053	4,53,726
V	2,50,001 „ 3,00,000	5	21,65,768	1,47,138	9	22,21,489	1,13,853	..	..	..	4	13,43,640	62,448	18	57,30,897	3,23,439	..	3,23,439
VI	3,00,001 „ 3,50,000	1	9,73,848	55,090	7	28,41,351	1,18,606	..	..	..	2	6,57,335	71,917	10	44,72,534	2,45,613	9,002	2,36,611
VII	3,50,001 „ 4,00,000	4	14,82,061	1,89,265	7	26,18,490	1,30,499	..	..	..	..	..	..	11	41,00,551	3,19,764	14,141	3,05,623
VIII	4,00,001 „ 4,50,000	2	8,13,401	1,13,166	2	8,15,751	44,734	..	..	..	..	..	..	4	16,29,152	1,57,900	..	1,57,900
IX	4,50,001 „ 5,00,000	..	4,78,876	42,904	2	9,39,586	52,474	..	..	..	..	..	..	2	14,18,462	95,378	..	95,378
X	5,00,001 „ 5,50,000	3	15,73,730	1,77,308	2	10,20,114	57,507	..	..	..	..	..	..	5	25,93,844	2,34,815	..	2,34,815
XI	5,50,001 and more .	4	37,10,230	9,72,586	37	5,72,00,676	33,43,818	..	..	..	..	..	..	41	6,09,10,906	43,16,404	..	43,16,404
	Total .	445	5,01,28,723	29,15,014	197	8,37,41,112	44,01,591	68	64,94,427	1,89,063	71	1,09,85,612	3,49,686	781	15,13,49,874	78,55,354	64,627	77,90,727

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	25,029
Add—Penalties (actual collections)	264
Total .	78,16,020
Add—Unpaid refunds of the year under review	12
Deduct—Refunds paid on account of previous year	26,014
Net Collection .	77,90,018

RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	294	1,87,66,330	3,20,581	156	92,74,379	1,85,068	50	31,76,304	67,077	14	8,72,636	7,496	514	3,20,89,649	5,80,222	60,405	5,19,817
II	1,00,001 ,, 1,50,000	75	95,62,625	4,01,536	76	76,78,997	2,89,698	15	12,68,853	60,580	7	6,97,952	24,808	173	1,92,08,427	7,76,622	16,027	7,60,595
III	1,50,001 ,, 2,00,000	50	87,65,227	5,28,986	41	68,22,295	2,81,579	7	8,96,750	61,290	8	12,38,213	56,181	106	1,77,22,485	9,28,036	31,122	8,96,914
IV	2,00,001 ,, 2,50,000	19	43,52,510	3,44,773	27	48,41,018	2,34,500	2	2,44,294	18,405	4	11,45,795	90,742	52	1,05,83,617	6,88,420	1,642	6,86,778
V	2,50,001 ,, 3,00,000	26	67,49,042	6,06,935	25	58,53,285	2,98,330	..	..	..	2	4,47,186	44,785	53	1,30,49,513	9,50,050	3,158	9,46,892
VI	3,00,001 ,, 3,50,000	11	36,05,180	3,70,446	18	55,18,172	2,94,021	1	2,89,684	39,931	1	3,36,248	37,617	31	97,49,284	7,42,015	5,515	7,35,500
VII	3,50,001 ,, 4,00,000	9	33,25,297	3,96,039	9	26,96,165	1,45,508	1	3,66,253	48,693	1	1,51,911	17,635	20	65,39,626	6,07,875	663	6,07,212
VIII	4,00,001 ,, 4,50,000	4	12,78,994	2,16,279	9	34,84,359	1,92,304	..	..	..	..	..	..	13	47,63,353	4,08,583	..	4,08,583
IX	4,50,001 ,, 5,00,000	3	13,93,133	2,19,729	10	38,87,611	2,17,507	..	..	..	..	..	..	13	52,80,744	4,37,236	10	4,37,226
X	5,00,001 ,, 5,50,000	1	5,30,015	94,693	11	47,48,463	2,71,077	..	..	..	..	..	..	12	52,78,478	3,65,770	..	3,65,770
XI	5,50,000 and more	10	1,67,20,960	47,02,246	80	13,12,61,994	79,34,968	2	13,28,246	2,87,217	..	..	..	92	14,93,11,200	1,29,24,431	1,92,877	1,27,31,554
	Total	502	7,50,49,313	82,02,243	462	18,60,66,738	1,03,44,560	78	75,70,384	5,83,193	37	48,89,941	2,79,264	1,079	27,35,76,376	4,94,09,260	3,12,419	1,90,96,841

Add—Excess collections and miscellaneous 27,128
Add—Penalties (actual collections) 10
Total . 1,91,23,979

RETURN No. V.

Statement showing collection of super-tax in the United Provinces in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	30	20,51,462	34,466	6	4,86,836	8,553	4	2,41,064	2,567	7	5,23,850	4,616	47	33,03,212	50,202	409	49,793
II	1,00,001 ,, 1,50,000	9	12,16,826	52,127	4	5,10,807	22,550	3	3,43,031	13,316	9	11,02,727	33,063	25	31,73,391	1,21,056	1,392	1,19,664
III	1,50,001 ,, 2,00,000	3	5,45,246	35,343	2	3,40,964	15,061	..	..	..	3	4,24,208	34,276	8	13,10,418	84,680	..	84,680
IV	2,00,001 ,, 2,50,000	3	7,08,321	53,675	1	2,10,891	10,056	..	..	..	1	2,19,348	15,601	5	11,39,060	79,332	..	79,332
V	2,50,001 ,, 3,00,000	1	2,56,752	23,141	1	2,86,474	14,780	..	..	..	..	..	..	2	5,43,226	37,921	..	37,921
VI	3,00,001 ,, 3,50,000	..	..	..	2	6,05,425	31,589	..	..	..	1	3,04,757	30,728	3	9,10,182	62,317	..	62,317
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	1	4,46,626	24,789	..	..	..	..	..	..	1	4,46,626	24,789	..	24,789
IX	4,50,001 ,, 5,00,000	1	4,73,046	75,952	2	5,23,353	29,584	..	..	..	..	..	..	3	9,96,399	1,05,536	..	1,05,536
X	5,00,001 ,, 5,50,000	1	5,05,841	86,383	..	..	..	..	..	..	..	..	..	1	5,05,841	86,383	..	86,383
XI	5,50,001 and more	..	..	..	6	1,59,32,760	9,80,173	..	..	..	..	..	..	6	1,59,32,760	9,80,173	..	9,80,173
	Total .	48	57,57,494	3,61,087	25	1,93,44,136	11,37,135	7	5,84,095	15,883	21	25,75,390	1,18,284	101	2,82,61,115	16,32,389	1,801	16,30,588

Add—Excess collections and miscellaneous . . . . ..

Add—Penalties (actual collections) 564

Total . 16,31,152

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	34	17,67,952	30,372	10	7,24,919	12,974	17	11,00,450	21,904	13	10,88,046	21,128	67	43,18,367	86,378	14,455	71,923
II	1,00,001 „ 1,50,000	7	9,56,713	40,068	4	4,36,401	17,901	1	1,52,444	3,353	3	2,49,990	14,667	15	17,95,548	75,989	1,913	74,076
III	1,50,001 „ 2,00,000	2	3,38,762	20,517	3	5,20,374	26,273	1	1,42,749	7,133	1	3,31,646	16,456	7	13,33,531	70,379	..	70,379
IV	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 „ 3,00,000	1	3,41,746	37,268	3	8,66,925	46,087	..	..	..	..	..	..	4	12,08,671	83,355	21,370	61,985
VI	3,00,001 „ 3,50,000	2	5,89,620	61,439	..	..	..	..	..	..	1	3,33,482	55,511	3	9,23,102	1,16,950	2,251	1,14,699
VII	3,50,001 „ 4,00,000	..	..	..	1	3,81,840	23,865	..	..	..	..	..	..	1	3,81,840	23,865	..	23,865
VIII	4,00,001 „ 4,50,000	..	..	..	1	4,33,312	23,958	..	..	..	1	3,63,441	56,906	2	7,96,753	80,864	..	80,864
IX	4,50,001 „ 5,00 000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more .	1	13,69,783	79,027	2	48,64,958	2,97,808	..	..	..	..	..	..	3	66,84,741	3,76,835	..	3,76,835
	Total .	40	53,64,576	2,68,691	24	82,28,729	4,48,866	19	13,95,643	32,390	19	23,66,605	1,64,668	102	1,74,52,553	9,14,615	39,989	8,74,626

* Total income of an assessee should be entered in columns, 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .
Add—Penalties (actual collections) . . . .

Total . 8,74,626

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	143	98,47,060	1,89,248	10	7,35,420	14,714	104	63,20,736	1,00,894	17	14,33,988	14,535	274	1,83,37,204	3,19,391	11,724	3,07,667
II	1,00,001 „ 1,50,000	20	25,78,915	1,13,180	9	11,61,017	44,439	10	10,38,891	53,646	12	14,51,036	32,273	51	62,29,859	2,43,538	28,801	2,14,737
III	1,50,001 „ 2,00,000	10	20,36,636	1,30,512	7	11,99,673	53,104	5	8,08,356	52,607	7	12,35,375	59,064	29	52,80,040	2,95,287	20,283	2,75,004
IV	2,00,001 „ 2,50,000	6	13,72,798	1,02,375	5	11,11,042	53,816	2	4,17,141	38,615	2	6,12,666	38,494	15	35,13,647	2,33,300	..	2,33,300
V	2,50,001 „ 3,00,000	1	2,73,987	26,373	3	8,09,413	41,213	1	2,58,120	23,398	1	2,78,678	25,690	6	16,20,198	1,16,674	..	1,16,674
VI	3,00,001 „ 3,50,000	..	..	..	2	6,35,475	33,467	..	..	..	1	3,20,000	34,062	3	9,55,475	67,529	..	67,529
VII	3,50,001 „ 4,00,000	1	3,74,707	48,364	1	3,76,524	20,408	..	..	..	1	3,50,100	40,650	3	11,01,331	1,09,422	2,972	1,06,450
VIII	4,00,001 „ 4,50,000	1	4,09,421	57,337	1	4,16,660	22,916	..	..	..	..	..	..	2	8,26,081	80,253	49,687	[30,566
IX	4,50,001 „ 5,00,000	..	..	..	2	9,59,586	53,724	1	4,46,264	67,699	..	..	..	3	14,05,850	1,21,423	..	1,21,423
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more	..	..	..	14	8,34,13,687	51,78,980	..	..	..	..	..	..	14	8,34,13,687	51,78,980	..	51,78,980
	Total	182	1,68,93,524	6,67,389	54	9,08,18,497	55,16,781	123	92,89,508	3,36,859	41	56,81,843	2,44,768	400	12,26,83,372	67,65,797	1,13,467	66,52,330

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	66,52,330

RETURN No. V.

Statement showing collection of super-tax in the Bihar and Orissa Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collecton from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	59,001 to 1,00,000	30	19,89,280	30,582	2	1,29,987	1,874	5	2,96,592	2,914	10	6,32,338	8,272	47	30,48,197	43,642	2,415	41,227
II	1,00,001 ,, 1,50,000	7	11,60,802	42,769	2	2,43,012	8,938	*Nil*	*Nil*	*Nil*	4	3,93,397	13,440	13	17,97,211	65,147	4,284	60,863
III	1,50,001 ,, 2,00,000	4	6,95,866	32,827	*Nil*	*Nil*	*Nil*	1	1,52,610	8,139	*Nil*	*Nil*	*Nil*	5	8,48,476	40,966	1,586	39,380
IV	2,00,001 ,, 2,50,000	4	9,29,999	76,558	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	4	9,29,999	76,558	12,196	64,362
V	2,50,001 ,, 3,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
VI	3,00,001 ,, 3,50,000	2	5,49,352	46,634	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	5,49,352	46,634	*Nil*	46,634
VII	3,50,001 ,, 4,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
VIII	4,00,001 ,, 4,50,000	1	4,28,658	62,747	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	4,28,658	62,747	*Nil*	62,747
IX	4,50,001 ,, 5,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
X	5,00,001 ,, 5,50,000	2	7,82,063	1,13,001	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	7,82,063	1,13,001	*Nil*	1,13,001
XI	5,50,001 and more .	2	40,27,609	2,09,080	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	6,277	2,354	2	40,33,886	2,11,434	*Nil*	2,11,434
	Total .	52	1,05,63,629	6,14,198	4	3,72,999	10,812	6	4,49,202	11,053	14	10,32,012	24,066	76	1,24,17,842	6,60,129	20,481	6,39,648

	Rs
Add—Excess collections and miscellaneous	47
Add—Penalties(actual collections)	10,000
Total .	6,49,695

RETURN No. V.

Statement showing collection of super-tax in the Central Provinces and Berar in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	9	6,35,734	8,568 11	1	69,355	2,147 0	2	1,21,122	1,507 10	7	5,85,056	3,753 13	19	14,14,267	15,977 2	6,668 13	9,308 5
II	1,00,001 ,, 1,50,000	5	5,54,630	20,721 7	1	1,08,923	3,682 11	..	..	..	7	7,59,923	17,879 14	13	14,23,476	42,284 0	2,479 11	39,804 5
III	1,50,001 ,, 2,00,000	1	1,63,693	9,521 2	..	1,23,765	5,391 9	..	..	..	1	1,81,993	10,249 2	2	4,74,451	25,164 13	1,542 14	23,621 15
IV	2,00,001 ,, 2,50,000	1	2,42,478	20,699 12	..	..	..	..	..	..	..	..	..	1	2,42,478	20,699 12	..	20,699 12
V	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,140 5	—1,140 5
VI	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 4,00,000	1	3,62,819	45,392 4	..	..	..	..	..	..	..	..	..	1	3,62,819	45,392 4	2,04,502 4	—1,59,110 0
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	4,12,695	23,137 3	..	..	..	..	..	..	..	4,12,695	23,137 3	..	23,137 3
X	5,00,001 ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more	..	..	..	3	75,05,667	4,60,596 10	..	..	..	1	6,09,293	94,901 7	4	81,14,962	5,55,198 1	55,110 0	5,00,088 1
	Total	17	19,59,354	1,04,906 4	5	82,25,405	4,94,955 1	2	1,24,122	1,507 10	16	21,36,267	1,26,484 4	40	1,24,45,148	7,27,853 3	2,71,448 5	4,56,409 4

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	4,56,409 4

RETURN No. V.

Statement showing collection of super-tax in the Assam province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs. A.			Rs. A.			Rs. A.			Rs. A.			Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	15	10,91,074	18,035 8	2	27,08,211	51,450 11	..	..	..	..	..	..	17	37,99,285	69,486 3	368 5	69,117 14
II	1,00,001 „ 1,50,000	2	2,54,441	7,759 4	..	23,21,678	82,762 0	..	..	..	..	..	..	2	25,76,119	90,521 4	1,174 12	89,346 8
III	1,50,001 „ 2,00,000	..	..	..	4	17,01,829	75,270 0	..	..	..	..	..	..	4	17,01,829	75,270 0	..	75,270 0
IV	2,00,001 „ 2,50,000	..	..	..	..	13,44,693	65,450 0	..	1,97,438	16,240 4	..	..	..	..	15,42,131	81,690 4	..	81,690 4
V	2,50,001 „ 3,00,000	..	..	..	1	12,30,386	63,149 3	..	..	..	..	..	..	1	12,30,386	63,149 3	..	63,149 3
VI	3,00,001 „ 3,50,000	..	..	..	1	4,64,639	24,463 12	..	..	..	..	..	..	1	4,64,639	24,463 12	..	24,463 12
VII	3,50,001 „ 4,00,000	..	..	..	2	14,36,574	76,747 14	..	..	..	..	..	..	2	14,36,574	76,747 14	..	76,747 14
VIII	4,00,001 „ 4,50,000	..	..	..	1	7,69,631	42,320 10	..	..	..	..	..	..	1	7,69,631	42,320 10	..	42,320 10
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 „ 5,50,000	..	..	..	..	9,00,029	50,953 4	..	..	..	..	..	..	..	9,00,029	50,953 4	..	50,953 4
XI	5,50,001 and more	..	..	..	2	65,39,011	3,83,975 3	..	..	..	..	..	..	2	65,39,011	3,83,975 3	..	3,83,975 3
	Total .	17	13,45,515	25,794 12	13	1,94,16,681	9,16,542 9	..	1,97,438	16,240 4	..	..	..	30†	2,09,59,634	9,58,577 9	1,543 1	9,57,034 8

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .
Add—Penalties (actual collections) . . . .

Total . 9,57,034 8

†Number of assessees assessed in Bengal is excluded from this return, but included in Bengal returns.

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	
I	50,001 to 1,00,000	5	3,54,708	8,509	..	..	..	4	3,24,755	7,173	..	..	..	9	6,79,463	15,682	170	15,512
II	1,00,001 „ 1,50,000	3	3,76,436	16,540	..	..	..	..	..	..	2	2,93,817	13,567	5	6,70,253	30,107	12	30,095
III	1,50,001 „ 2,00,000	2	3,44,366	21,171	..	..	..	..	..	..	..	..	..	2	3,44,366	21,171	..	21,171
IV	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	1	2,70,846	14,721	1	2,70,846	14,721	..	14,721
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and over	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	10	10,75,510	46,220	..	..	..	4	3,24,755	7,173	3	5,64,663	28,288	17	19,94,928	81,681	182	81,499

Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	81,499

RETURN No. V.

Statement showing collection of super-tax in the Salary Circle, Delhi Province, in the year ending 31st Mach 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	17	3,08,928	19,308	..	..	..	..	..	..	..	..	..	17	3,08,928	19,308	..	..
II	1,00,001 „ 1,50,000	1	52,596	3,368	..	..	..	..	..	..	..	..	..	1	52,596	3,368	..	..
III	1,50,001 „ 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	2,00,001 „ 2,50,000	1	1,77,810	18,408	..	..	..	..	..	..	..	..	..	1	1,77,810	18,408	..	..
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total .	19	5,39,334	41,084	..	..	..	..	..	..	..	..	..	19	5,39,334	41,084	..	41,084

	Rs.
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total .	41,084

RETURN No. V.

Statement showing collection of super-tax in the Delhi District in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	9	5,86,266	8,417	4	2,39,564	2,473	2	1,35,458	2,216	1	67,703	1,106	16	10,28,991	14,212	625	13,587
II	1,00,001 ,, 1,50,000	1	1,26,812	5,639	..	..	..	..	..	..	2	2,42,004	5,662	3	3,68,816	11,301	..	11,301
III	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	2	3,62,105	20,263	2	3,62,105	20,263	4,346	15,917
IV	2,00,001 ,, 2,50,000	..	..	..	1	2,27,616	11,101	..	..	..	..	..	..	1	2,27,616	11,101	..	11,101
V	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	1	2,91,724	19,893	1	2,91,724	19,893	..	19,893
VI	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	1	4,13,185	22,699	..	..	..	..	..	..	1	4,13,185	22,699	..	22,699
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more	..	..	..	1	11,75,307	44,273	..	..	..	..	..	..	1	11,75,307	44,273	..	44,273
	Total .	10	7,13,078	14,056	7	20,55,672	80,546	2	1,35,458	2,216	6	9,63,536	46,924	25	38,67,744	1,43,742	4,971	1,38,771

Add—Excess collections and miscellaneous . . . . .
Add—Penalties (actual collections) . . . . .

Total . 1,38,771

RETURN No. VI.

Classified statement of receipts of super-tax in the Madras Province in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	17,735	57	2,05,936	61	2,23,671
2	Buildings and land	..	..	5	9,992	5	9,992
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	8	3,75,401	..	..	8	3,75,401
5	Cotton pressing, ginning and cleaning	1	3,099	..	..	1	3,099
6	Engineering	3	24,553	..	..	3	24,553
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	4,567	..	..	1	4,567
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	1	618	..	..	1	618
12	Landing, shipping and warehousing	2	53,865	1	1,769	3	55,634
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	2	12,195	2	12,195
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	12,713	3	11,121	4	23,834
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	18,612	..	..	1	18,612
20	Railway	6	3,85,483	..	3,784	6	3,89,267
21	Tanneries and leather work	1	5,141	16	59,047	17	64,188
22	Tramways	1	38	..	..	1	38
23	Woollen mills	..	..	..	..	..	..
24	Others	32	4,06,244	115	3,88,335	147	7,94,579
	Total	62	13,08,069	199	6,92,179	261	20,00,248

ANNEXURE TO RETURN No. VI.

Details for 24-Others.

Source of income.	Companies.		Other Assessees.		Total.	
	No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
		Rs.		Rs.		Rs.
Dividends	5	52,243	12	1,17,925	17	1,70,168
General business	2	48,982	16	51,475	18	1,00,457
Export and Import trade	1	57,997	2	14,758	3	72,755
Cotton Trade	..	..	3	68,415	3	68,415
Tea estates	8	65,748	..	..	8	65,748
Motor business	3	53,165	..	..	3	53,165
Cable	1	38,508	..	..	1	38,508
Professional earnings	..	..	14	27,090	14	27,090
Electric supply	1	25,849	..	..	1	25,849
Spirits	1	24,579	..	..	1	24,579
Foreign remittance	1	11,131	4	11,314	5	22,445
Salaries	..	..	15	13,700	15	13,700
Salt manufacture	2	5,848	1	6,699	3	12,547
Interest on securities	..	..	1	10,246	1	10,246
Breweries and Distilleries	2	9,236	1	920	3	10,156
Sale of unassessed forests	..	..	1	9,060	1	9,060
Rubber	1	8,813	..	..	1	8,813
Business in coffee	1	49	3	8,455	4	8,504
Piece-goods	2	1,402	8	7,032	10	8,434
Business in yarn	..	..	3	8,145	3	8,145
Timber	..	..	6	7,609	6	7,609
Money lending	..	..	4	3,883	4	3,883
Hardware	..	..	1	3,723	1	3,723
Commission	..	..	3	3,299	3	3,299
Kerosine oil	..	..	1	2,978	1	2,978
Cardamom	..	..	2	2,978	2	2,978
Contract	..	..	3	2,790	3	2,790
Racing	1	2,694	..	..	1	2,694
Sylas trade	..	..	1	1,993	1	1,993
Property	..	..	3	1,518	3	1,518
Dyed silk trade	..	..	2	1,137	2	1,137
Rice mill	..	..	1	317	1	317
Tobacco	..	..	1	316	1	316
Groundnut	..	..	1	315	1	315
Copra and coir	..	..	1	173	1	173
Paddy trade	..	..	1	72	1	72
Total	32	4,06,244	115	3,88,385	147	7,94,579

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	12	4,14,476	10	80,135	22	4,94,611
2	Buildings and land	2	28,160	2	4,677	4	32,837
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	47	5,91,792	..	..	47	5,91,792
5	Cotton pressing, ginning and cleaning	5	15,329	5	10,233	10	25,562
6	Engineering	2	13,637	..	..	2	13,637
7	Flour mills	2	17,450	..	..	2	17,450
8	Insurance—Fire, Marine and Life	14	3,55,175	..	..	14	3,55,175
9	Iron and steel works	3	5,522	2	25,471	5	30,993
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	920	..	..	..	920
14	Mining, other minerals including petroleum	1	20,890	..	..	1	20,890
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	30,037	1	239	3	30,276
17	Steam navigation—Ocean	2	45,707	..	..	2	45,707
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	14	2,50,073	..	..	14	2,50,073
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,33,680	..	..	2	3,33,680
23	Woollen mills	..	..	..	..	..	..
24	Others	89	22,78,743	564	33,33,008	653	56,11,751
	Total	197	44,01,591	584	34,53,763	781	78,55 354

Analysis of the different sources of income included under item "24—Others" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	3	13,009	..	..	3	13,009
2	Legal Practitioners	..	..	54	2,01,104	54	2,01,104
3	Medical Practitioners	..	..	3	3,959	3	3,959
4	Match Factory	..	..	4	16,864	4	16,864
5	Saw and Timber Mills	1	6,270	2	1,975	3	8,245
6	Silk reeling, weaving and embroidery works	2	13,672	2	686	4	14,358
7	Agents and Brokers	14	2,13,237	126	14,54,818	140	16,68,055
8	Money-lenders	2	7,47,978	44	86,316	46	8,34,294
9	Contractors	..	..	15	2,08,838	15	2,08,838
10	Cloth sellers	1	12,019	5	26,862	6	38,881
11	Books and stationery sellers	..	..	1	461	1	461
12	Building material sellers	1	1,63,697	..	..	1	1,63,697
13	Liquor sellers (Dealers in wines and spirits)	1	16,145	7	31,116	8	47,261
14	Piece-goods (cotton, silk etc.) sellers	..	..	5	5,221	5	5,221
15	Salt business	..	..	1	6,619	1	6,619
16	Dealers in precious metals and stones and jewellery	1	10,863	1	716	2	11,579
17	Property owners	3	59,348	53	2,24,927	56	2,84,275
18	Wholesale cotton merchants	5	1,91,836	16	1,22,170	21	3,14,006
19	Salary	..	..	31	31,090	31	31,090
20	Dividends	..	..	26	2,96,624	26	2,96,624
21	Importers and Exporters	2	8,228	7	12,246	9	20,474
22	Timber merchants	..	..	3	2,679	3	2,679
23	Metal merchants	..	..	2	10,180	2	10,180
24	Electric Company	2	13,400	..	..	2	13,400
25	Turf Club	1	1,798	..	..	1	1,798
26	Ship-chandlers	..	..	3	7,278	3	7,278
27	Sugar merchants	..	..	1	356	1	356
28	Stevedors and Dubhashes	..	..	1	1,545	1	1,545
29	Ice factory	1	4,524	..	..	1	4,524
30	Accountants and Auditors	..	..	4	15,712	4	15,712
31	Telegraphs	1	34,008	..	..	1	34,008
32	Hotels	2	18,668	..	..	2	18,668
33	Photographers	1	22,355	..	..	1	22,355
34	Dyeing and Bleaching works	1	4,424	..	..	1	4,424
35	Hydraulic works	2	1,13,019	..	..	1	1,13,019
36	Sewing machines	1	61,378	..	..	1	61,378
37	Gas Companies	1	28,159	..	..	1	28,159
38	Mill and Gin Stores suppliers	1	662	..	..	1	662
39	Oil Mills	1	1,02,653	1	3,533	2	1,06,186
40	Investments	10	2,91,543	10	1,83,667	20	4,75,210
41	Umbrella merchants	..	..	1	581	1	581
42	Cinemas	1	3,125	2	3,213	3	6,338
43	Dealers in motor cars	4	39,997	..	..	4	39,997
44	Chemists and Druggists	1	5,825	..	..	1	5,825
45	Landing and Shipping	..	..	2	1,941	2	1,941
46	Colour manufacturing	3	25,527	2	4,319	5	29,846
47	Cement manufacturing	1	8,528	..	..	1	8,528
48	Leather merchant	..	..	1	5,130	1	5,130
49	Interest	..	..	6	7,550	6	7,550
50	Commission	..	..	8	9,044	8	9,044
51	Priesthood	..	..	1	25,082	1	25,082
52	Railway Contract	..	..	1	273	1	273
53	Excise Contract	..	..	1	2,011	1	2,011
54	Building Contract	..	..	1	2,376	1	2,376
55	Fish manure	..	..	1	2,813	1	2,813
56	Italian Salt Works	..	..	7	13,228	7	13,228
57	Sind Works	..	..	1	372	1	372
58	Others	18	42,848	101	2,97,513	119	3,40,361
	Total	89	22,78,743	564	33,33,008	653	56,11,751

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

(1) Engineers and Architects.
(2) Legal Practitioners.
(3) Medical Practitioners.
(4) Books and Stationery sellers.
(5) Liquor Sellers.
(6) Property owners.
(7) Chemists and Druggists.
(8) Restaurants.
(9) Accountants and Auditors.
(10) Grain Sellers.
(11) Silk Reeling, weaving and embroidery work.
(12) Jewellers
(13) Contractors.
(14) Cinemas.
(15) Mill Stores suppliers.
(16) Agents and Brokers.
(17) Cloth Dealers.
(18) Money lenders.
(19) Timber Merchants.
(20) Cotton Business.
(21) Flour Mills.
(22) Glass works.
(23) Hardware.
(24) Aerated Water Factories.
(25) Brass Factories.
(26) Embroidery Business.
(27) Oil seeds.
(28) Ghee Merchants.

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	8,08,358	17	76,519	25	8,84,877
2	Buildings and land	6	28,735	32	1,72,567	38	2,01,302
3	Chemical	1	19,467	1	15,539	2	35,006
4	Cotton spinning and weaving	2	8,816	..	..	2	8,816
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	24	4,77,488	..	..	24	4,77,488
7	Flour mills	3	31,159	..	..	3	31,159
8	Insurance—Fire, Marine and Life	35	3,46,427	..	..	35	3,46,427
9	Iron and steel works	4	48,533	..	..	4	48,533
10	Jute spinning and weaving	43	20,30,604	..	..	43	20,30,604
1	Jute pressing	4	20,270	2	1,579	6	21,849
2	Landing, shipping and warehousing	2	5,616	..	..	2	5,616
3	Mining, coal	28	4,56,552	2	31,188	30	4,87,740
4	Mining, other minerals including petrol	8	8,32,766	1	7,162	9	8,39,928
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing		7,154	1	1,075	4	8,229
17	Steam navigation—Ocean	6	39,136	..	..	6	39,136
18	Steam navigation—River	5	2,69,469	..	..	5	2,69,469
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	22	2,81,210	..	..	22	2,81,210
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	—2,102	..	..	1	—2,102
23	Woollen mills	1	69	..	..	1	69
24	Others	256	45,61,830	561	85,46,793	817	1,31,08,623
	Total	462	1,02,71,557	617	88,52,422	1,079	1,91,23,979

Analysis of item "24 others" in Return No. VI.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Aratdari	..	..	4	9,647	4	9,647
2	Aurbedic Medicine	..	..	1	2,431	1	2,431
3	Asbestos	1	5,573	..	..	1	5,573
4	Assessable Zamindary	..	..	1	339	1	339
5	Bastee	..	..	2	7,364	2	7,364
6	Bazar Collection	..	..	1	2,106	1	2,106
7	Boat hire	1	433	..	..	1	433
8	Bone mills	1	851	..	..	1	851
9	Brokerage	..	..	16	37,184	16	37,184
10	Brass & Bell metal	..	..	1	114	1	114
11	Book-sellers and Publishers	4	10,679	..	..	4	10,679
12	Brick and Tiles	1	1,421	..	..	1	1,421
13	Condensed milk	1	15,272	..	..	1	15,272
14	Cabinet makers	1	12,016	..	..	1	12,016
15	Cloth business	..	..	10	53,928	10	53,928
16	Chalani	..	..	3	12,624	3	12,624
17	Clubs	1	1,498	..	..	1	1,498
18	Commission agent	..	..	12	23,878	12	23,878
19	Chemical	1	126	..	..	1	126
20	Corrugated iron	..	..	..	68	..	68
21	Contract	..	..	2	3,638	2	3,638
22	Distilleries	1	3,252	2	892	3	4,144
23	Drapers	2	31,992	..	..	2	31,992
24	Dividends	26	5,15,746	119	17,91,731	145	23,07,477
25	Dealers in Aluminium	..	..	1	2,709	1	2,709
26	Exports and Imports	2	14,523	9	12,576	11	27,099
27	Electrical supply	7	1,89,629	..	..	7	1,89,629
28	Exchange	..	..	6	22,835	6	22,835
29	Explosive	1	10,999	..	..	1	10,999
30	Fatka	..	..	1	416	1	416
31	Fire extinguishers	1	952	..	..	1	952
32	Fisheries	..	..	1	12,556	1	12,556
33	Freight	..	..	2	3,942	2	3,942
34	Gas Company	1	32,587	..	..	1	32,587
35	Gramophone	1	57,887	..	..	1	57,887
36	Ground rent	..	..	1	2,250	1	2,250
37	Gunny	..	..	4	46,459	4	46,459
38	Hide and Skin	3	1,407	..	..	3	1,407
39	Hotel	2	16,555	..	..	2	16,555
40	Hardware	..	..	2	2,824	2	2,824
41	House property	3	6,961	19	53,705	22	60,666
42	Horse racing	..	..	1	327	1	327
43	Interest on security	1	6,219	22	1,83,233	23	1,89,452
44	Jewellery	2	11,805	2	4,125	4	15,930
45	Jute	5	78,841	29	2,85,463	34	3,64,304
46	Merchant and Agent	10	2,83,490	41	10,44,596	51	13,28,086
47	Managing Agent	14	5,03,863	35	37,40,758	49	42,44,621
48	Marine Surveyor	..	..	1	245	1	245
49	Medicine	2	7,671	..	..	2	7,671
50	Money lending	..	..	15	34,051	15	34,051
51	Motor	3	36,384	..	..	3	36,384
52	Non-agricultural	..	..	4	6,740	4	6,740
	Carried over	99	18,58,632	370	74,05,753	469	92,64,385

Analysis of item "24 others" in Return No. VI—*contd.*

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
	Brought forword . .	99	18,58,662	370	74,05,753	469	92,64,385
53	News papers	2	75,440	..	..	2	75,440
54	Paint and colour	2	26,337	..	..	2	26,337
55	Partnership	..	..	2	24,731	2	24,731
56	Piece goods	..	..	9	44,199	9	44,199
57	Profession	..	..	17	98,545	17	98,545
58	Rice Mills	..	..	..	—31	..	—31
59	Races	..	..	1	1,80,564	1	1,80,564
60	Rice	..	..	2	10,426	2	10,426
61	Rope Works	1	12,790	..	..	1	12,790
62	Royalty	..	..	2	14,694	2	14,694
63	Salary	..	..	115	2,38,199	115	2,38,199
64	Sugar business	1	3,104	1	243	2	3,347
65	Shares	..	..	9	3,97,570	9	3,97,570
66	Seed growing	..	..	1	2,944	1	2,944
67	Silk and Curio	..	..	1	2,937	1	2,937
68	Shellac business	2	7,967	2	10,938	4	18,905
69	Spices	..	..	1	468	1	468
70	Speculation	..	..	2	7,962	2	7,962
71	Stevedore	..	..	5	12,534	5	12,534
72	Tailors and Outfitters	2	61,281	..	..	2	61,281
73	Tea Companies	130	4,85,404	10	13,633	140	4,99,037
74	Transport	3	1,08,067	..	..	3	1,08,067
75	Timber Merchant	3	16,093	4	24,270	7	40,363
76	Telephone	1	17,189	..	..	1	17,189
77	Tobacco	6	18,45,218	1	8,629	7	18,53,847
78	Typewriter	1	9,803	..	..	1	9,803
79	Umbrella	..	..	..	—81	..	—81
80	Watch maker	..	..	2	1,876	2	1,876
81	Tea merchants	..	..	1	201	1	201
82	War bonds and fixed deposits	..	..	2	43,554	2	43,554
83	Waterproof manufacturing	1	4,351	..	..	1	4,351
84	Wine Merchants	2	30,154	1	2,035	3	32,189
	TOTAL .	256	45,61,830	561	85,46,793	817	1,31,08,623

RETURN No. VI.

Classified statement of receipts of super-tax in the United Provinces in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	2	7,014	6	23,661	8	30,675
2	Buildings and land	..	..	1	3,837	1	3,837
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	6	1,44,867	..	..	6	1,44,867
5	Cotton pressing, ginning and cleaning	2	9,000	3	2,744	5	11,744
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	1	3,695	..	..	1	3,695
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	4	71,898	..	..	4	71,898
20	Railway	2	8,27,603	..	..	2	8,27,603
21	Tanneries and leather work	..	..	2	2,676	2	2,676
22	Tramways	1	10,056	..	..	1	10,056
23	Woollen mills	..	..	..	..	..	..
24	Others	7	63,002	64	4,61,099	71	5,24,101
	Total	25	11,37,135	76	4,94,017	101	16,31,152

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	18,222	7	87,013	10	1,05,235
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	1	942	1	942
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	1	328	5	4,479	6	4,807
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	2	3,188	2	3,188
8	Insurance—Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	2	1,081	..	..	2	1,081
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	8,952	..	..	1	8,952
20	Railway	1	2,46,992	..	..	1	2,46,992
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others*	15	1,68,142	70	3,70,127	85	5,38,269
	Total	24	4,48,866	85	4,65,749	109	9,14,615

*Details :—

1. Money lending
2. Legal profession.
3. Charas.
4. Salary.
5. Hotel.
6. Timber merchants.
7. Dividends.
8. Saltpetre.
9. Property.
10. Coffee.
11. Piecegoods
12. Kariana.
13. Ghee merchants
14. Commission in cotton busines.
15. Brewery and Distillery.
16. Carpet Companies.
17. Lahore Electric Company.
18. Commission.
19. General merchants.
20. Contractors.
21. Wine merchants.

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	30,581	91	3,94,392	95	4,24,973
2	Buildings and land	6	80,361	10	18,146	16	98,507
3	Chemical	1	11,126	5	17,427	6	28,553
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	3	11,253	6	42,446	9	53,699
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	2	10,827	1	2,727	3	13,554
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	11	38,87,266	3	13,122	14	39,00,389
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	5	12,384	5	12,384
17	Steam navigation—Ocean	1	9,747	..	..	1	9,747
18	Steam navigation—River	1	3,16,751	..	..	1	3,16,751
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	2,19,618	..	..	1	2,19,618
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	91,767	..	..	2	91,767
23	Woollen mills	..	..	..	..	..	..
24	Others	22	8,47,484	225	7,48,372	247	15,95,856
	Total	54	55,16,781	346	12,49,016	400	67,65,797

	Rs.
Total	67,65,797
Less Refunds	1,13,467
Net Collections	66,52,330

Analysis of item 24—Others—of Return No. VI.

Serial No.	Sources of Income,	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	General Merchants	10	1,55,258	51	3,02,383	61	4,57,641
2	Profession	..	..	10	15,235	10	15,235
3	Hardware Merchants	..	..	5	45,799	5	45,799
4	Ice and Aerated Water Factory	1	13,128	3	8,785	4	21,913
5	Turf Accountants	..	..	2	4,687	2	4,687
6	Fancy Goods Dealers	..	..	1	260	1	260
7	Stevedores	..	..	7	35,739	7	35,739
8	Piece-goods Dealers	..	..	17	21,024	17	21,024
9	Rice and General Merchants	1	3,44,803	11	28,351	12	3,73,154
10	Produce Dealers	..	..	8	8,513	8	8,513
11	Salary-earners	..	..	26	29,118	26	29,118
12	Bankers and General Merchants	1	6,593	6	22,074	7	28,667
13	Telephone	1	26,229	..	..	1	26,229
14	Jewellers	1	3,941	..	..	1	3,941
15	Timber Dealers	1	2,19,008	3	14,182	4	2,33,190
16	Motor Traders	3	26,398	..	..	3	26,398
17	Turf Club	1	35,114	..	..	1	35,114
18	Rice-millers, Exporters and Paddy Traders	..	..	7	25,671	7	25,671
19	Paddy Brokers	..	..	3	7,167	3	7,167
20	Pawn Brokers	..	..	1	98	1	98
21	Boat-owners	..	..	1	571	1	571
22	Dividends	..	..	2	1,623	2	1,623
23	Money Lenders	1	838	55	1,40,509	56	1,41,347
24	Contractors	..	..	6	36,583	6	36,583
25	Saw Mill Owners	1	16,174	..	..	1	16,174
	Total	22	8,47,484	225	7,48,372	247	15,95,856

RETURN No. VI.

Classified statement of receipts of super-tax in the Bihar and Orissa Province in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	1	10	..	..	1	10
2	Buildings and land	..	..	..	1,778	..	1,778
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	1	64,865	1	64,865
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	3	24,130	3	24,130
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	..	..	..	..
(a)	Royalty	..	..	13	2,90,307	13	2,90,307
(b)	Contracts	..	..	7	11,038	7	11,038
(c)	Grain dealing	..	..	5	15,872	5	15,872
(d)	Cloth and thread	..	..	10	14,818	10	14,818
(e)	Salaries	..	..	10	9,665	10	9,665
(f)	Professional earnings	..	..	5	35,084	5	35,084
(g)	Interest	..	..	3	39,392	3	39,392
(h)	Money lending	..	..	9	43,401	9	43,401
(i)	Sugar factory	1	4,916	..	..	1	4,916
(j)	Twist	..	..	1	128	1	128
(k)	Timber	1	1,864	..	..	1	1,864
(l)	Oil mill	..	..	1	190	1	190
(m)	Motor-dealing	1	4,022	..	..	1	4,022
(n)	Miscellaneous	..	..	4	8,696	4	8,696
	Total	4	10,812	72	6,59,364	76	6,70,176

RETURN No. VI.

Classified statement of receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	1	94,601 7	1	94,601 7
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	99,675 2	1	3,820 9	2	1,03,495 11
5	Cotton pressing, ginning and cleaning	..	..	1	354 15	1	354 15
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	7,538 9	..	..	1	7,538 9
14	Mining, other minerals including petroleum	1	3,58,188 11	4	67,929 11	5	4,26,118 6
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam n vigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	23,129 0	..	..	1	23,129 0
21	Tanneries and eather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mill	..	..	..	..	..	..
24	Others	1	6,423 11	28	61,805 0	29	68,228 11
	Total	5	4,94,955 1	35	2,28,511 10	40	7,23,466 11
	Deduct other refunds						2,67,057 7
	Net collections						4,56,409 4

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1928.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	1	23,042 0	..	..	1	23,042 0
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	1	1,519 4	1	1,519 4
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	1,30,257 6	..	..	1	1,30,257 6
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	11	7,61,700 2	16	40,515 12	27	8,02,215 14
	TOTAL	13*	9,14,999 8	17*	42,035 0	30*	9,57,034 8

Analysis of sources of income under item "24-others" in Return No. VI in Assam for the year 1927-28.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Tea companies	10	7,55,002 2	..	..	10	7,55,002 2
2	Tea Garden employees' salaries and commissions	..	..	10	26,935 10	10	26,935 0
3	Salary paid by Government	..	..	2	1,614 0	2	1,614 0
4	Zamindari profits excluding agricultural rent	..	..	4	11,966 12	4	11,966 12
5	Motor service	1	6,698 0	..	..	1	6,698 0
	TOTAL	11*	7,61,700 2	16*	40,515 12	27*	8,02,215 14

* Number of assessees assessed in Bengal is excluded from this return but included in Bengal returns.

RETURN No. VI.

Classified statement of receipts of super-tax in the N. W. F. Province in the year ending 31st March 1928.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	1	1,361	1	1,361
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others*	..	..	16	80,320	16	80,320
	Total	..	..	17	81,681	17	81,681

* Detail of others :—Timber, contracts, trade in agriculture produce, furs and carpets, property. gold and silver trade.

RETURN No. VI.

Classified statement of receipts of super-tax in the Salary Circle, Delhi Province, in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others (Salaries and Medical profession)	..	..	19	41,084	19	41,084
	Total	..	..	19	41,084	19	41,084

RETURN No. VI.

Classified statement of receipts of super-tax in the Delhi District in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	2	11,529	2	11,529
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	44,273	..	..	1	44,273
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	7	13,294	7	13,294
7	Flour mills	1	11,101	..	..	1	11,101
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	1	19,893	1	19,893
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramwasy	1	22,699	..	..	1	22,699
23	Woollen mills	..	..	..	..	..	..
24	Others	4	2,473	8	18,480	12	20,953
	Total	7	80,546	18	63,196	25	1,43,742

ANNEXURE TO RETURN No. VI.

24. Analysis of others—

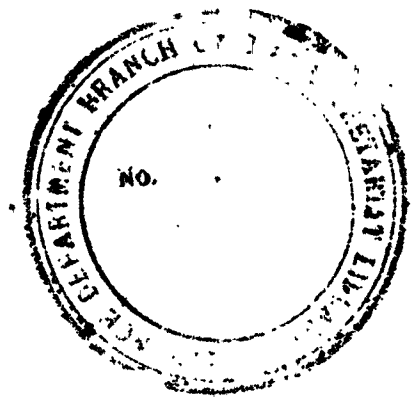
Motor transport	1
Motor car dealers	3
Cloth merchants	3
Medical practitioners	2
Jewellers	2
Hessian dealer	1
TOTAL	12

List of important sources of income most of the recipients of which are liable to Income-tax only and not to Super tax :—

1. Artias or Commission Agents of cloth and spice trade (kirana).
2. General merchants known as Basat Khana dealers.
3. Money Lenders.
4. Cloth Merchants.
5. Kirana and Grain Merchants.
6. Legal Practioners.
7. Rents.

CENTRAL BOARD OF REVENUE

All India
Income-tax Report and Returns
for the year
1928-29



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All India
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The Standard Book and Stationery Co., 32-33, Arbab Road, Peshawar.
R. B. Umadikar & Co., The Bharat Book Depôt, Dharwar.
The Students' Own Book Depôt Dharwar.
Shri Shankar Karnataka Pustaka Bhandara, Malamuddi, Dharwar.
The Standard Bookstall, Karachi, Quetta, Delhi, Murree and Rawalpindi.
The Karachi Book Depôt, Elphinstone Street, Camp, Karachi.
The English Bookstall, Karachi.
The Standard Bookstall, Quetta.
U. P. Malhotra & Co., Quetta.
J. Ray & Sons, 43, K. & L., Edwardes Road, Rawalpindi, Murree and Lahore.
The Standard Book Depôt, Lahore, Nainital, Mussoorie, Dalhousie, Ambala Cantonment and Delhi.
N. B. Mathur, Supdt., Nazir Kanun Hind Press, Allahabad.
The North India Christian Tract and Book Society, 18, Clive Road, Allahabad.
Ram Dayal Agarwala, 184, Katra, Allahabad.
Ram Narain Lal Katra, Allahabad.
The Indian Army Book Depôt, Juhi, Cawnpore.
Narayan & Co., Meston Road, Cawnpore.
The Indian Army Book Depôt, Jullundur City Daryaganj, Delhi.
Manager, Newal Kishore Press, Lucknow.
The Upper India Publishing House, Ltd., Literature Palace, Ammuddaula Park, Lucknow.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Booksellers, Anarkali, Lahore.
Puri Brothers, Booksellers and Publishers, Katcheri Road, Lahore.
The Tilak School Bookshop, Lahore.
The Standard Bookstall, Lahore.
The Proprietor, Punjab Sanskrit Book Depôt, Saidmitha Street, Lahore.
The Insurance Publicity Co., Ltd., Lahore.
The Punjabi Religious Book Society, Lahore.
The Commercial Book Coy., Lahore.
The University Book Agency, Kachari Road, Lahore.
Manager of the Imperial Book Depôt, 63, Chandni Chowk Street, Delhi.
Fono Book Agency, New Delhi.
Oxford Book and Stationery Company, Delhi & Calcutta.
Supdt., American Baptist Mission Press, Rangoon.
The Modern Publishing House, Ltd., 30, Phayre Street, Rangoon.
Burma Book Club, Ltd., Rangoon.
Manager, The "Hitavada," Nagpur.
Bhisey Brothers, Booksellers and Stationers, Sitabaldi, Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
The Manager, Ceylon Observer, Colombo.
The Manager, The Indian Book Shop, Benares City.
Nandkishore & Bros., Chowk, Benares City.
The Srivilliputtur Co-operative Trading Union, Ltd., Srivilliputtur (S. I. R.).
Raghunath Prasad & Sons, Patna City.
The Students' Emporium, Patna.
K. L. Mathur & Bros., Guzri, Patna City.
Dandekar Brothers, Indore City.
Pushtakalaya Sahayak Sahakari, Ltd., Baroda.
M. C. Kothari, Raipura Road, Baroda.
The Hyderabad Book Depôt, Chaderghat, Hyderabad (Deccan).
Thakur & Co., Amraoti.
S. Krishnaswami & Co., Teppakulam P. O., Trichinopoly Fort.
National College Teachers' Union Book Depôt, Trichinopoly.
Superintendent, Bangalore Press, Lake view, Mysore Road, Bangalore City.

INCOME-TAX DEPARTMENT—ADMINISTRATION REPORT, 1928-29.

This is the fifth consolidated Report issued by the Central Board of Revenue on the administration of the Income-tax Department.

2. *Changes in Law and Procedure, etc.*—The Indian Income-tax (Amendment) Act, 1928 (III of 1928) which was passed in the previous year came into effect on 1st April 1928. Perhaps its most important provision is the amendment of section 48 of the Act so as to deny refunds to non-residents who are not British subjects or subjects of Indian States while regulating refunds to other non-residents with reference to the rate applicable to their total income wherever accruing, arising or received and not to their British Indian income alone as previously.

The only Act passed during the year under review was Act XVI of 1928 amending section 5 of the Act regarding the appointment of Commissioners of Income-tax. Previously Commissioners of Income-tax were appointed subject to the approval of the Local Government. In July 1928 an All-India cadre of Commissioners of Income-tax was formed and the officers are now appointed without any reference to Local Governments.

3. The following changes in the Indian Income-tax Rules were made :—

Rule 36 regulating applications for refund of income-tax from persons resident in British India was revised. New Rules 36-A and 37-A were also framed on account of the change in the law as regards refunds to non-residents. The form of declaration appended to the statement of total income in rule 19 was altered so as to cover the case of firms. The form of certificate prescribed by rule 14 of the Rules was slightly altered. Rule 6 was also amended so as to give more time to firms for applying for renewal of registration.

4. The arrangement regarding the relief from double income-tax of incomes taxed both in Indian States and British India was extended during the year to the Maler Kotla State in the Punjab.

5. *Progress made in extending the activities of the Department.*—The work in Assam, in the remaining Districts in Upper Burma and in two Districts in Lower Burma was taken over from the Local Governments from 1st April 1929. There is now no area in which the administration of income-tax is under the control of a Provincial Government except a small hilly tract in the United Provinces.

6. *Additions to establishment.*—The following additions to establishment were made during the year :—

Madras.—One Income-tax Officer and 2 Assistant Income-tax Officers with the necessary subordinate staff.

Bombay.—One Assistant Commissioner for Bombay City and an additional Income-tax Officer for Satara District with the necessary clerical staff.

Bengal.—Seven Examiners of Accounts and subordinate staff.

Burma.—Seven Income-tax Officers and 8 Assistant Income-tax Officers and necessary subordinate staff.

Bihar and Orissa.—The income-tax staff in Bihar and Orissa was re-organized. The number of Income-tax Officers was reduced and Inspector-Accountants appointed to do the spade work of examining the accounts and to conduct surveys, etc., under the general supervision of the Income-tax Officer.

Assam.—There is no whole-time Commissioner of Income-tax in Assam. For the present the Director of Land Records of the Local Government does the work of Commissioner of Income-tax in addition to his duties as Director of Land Records ; but he is under the direct control of the Central Board of Revenue in regard to all income-tax matters. The gazetted staff in Assam consists of one Assistant Commissioner and six Income-tax Officers.

7. A Central Salaries Circle was opened for Bihar and Orissa at Ranchi with effect from 1st April 1928. A special Section or Bureau was constituted at Rangoon to deal with the assessment of Chetti concerns throughout the province. The income-tax administration of the Delhi province has been amalgamated with

that of the Punjab and North-West Frontier Province with effect from 1st April 1929 and placed under the control of one Commissioner.

8. *Salient features of the previous year.*—Under the Indian Income-tax Act, tax is levied on the income of the previous year, the assessments during the year 1928-29 therefore reflect the conditions of the year 1927-28, to which the following paragraphs, based on the reports of the several Commissioners of Income-tax accordingly refer :—

Madras.—There was a slump in the paddy trade throughout the Presidency, owing mainly to the capture by Burma of the Ceylon market. Traders in groundnuts also did not do well partly because the crop was poor and partly because competition was keen. The cotton crop was good in Northern districts and normal in the Central and Western parts of the Presidency. Trade in skins and hides was prosperous during the year, but traders in sheepskins did not do so well as traders in hides. Exporters of mica did not make much profit. The only relieving feature of the export trade was that Madras handkerchiefs were in good demand from Liverpool and Egypt. The import trade was a little better. The piece-goods market continued depressed. Cotton mills, however, did well.

Bombay.—Conditions were slightly better than in the previous year. The Cotton mills made some profits during the first half of the year, but in the second half they fared badly. Dealers in cloth and piece-goods had a better year and the Motor car business continued to thrive with higher profits. Match factories had a less profitable year on account of severe competition. Banking showed reduced profits but the Insurance business did distinctly better. Railway Companies also showed increased profits.

Bengal.—The year was distinctly better than the previous one. Trade conditions improved in almost every direction. Jute which contributed 60 per cent. of the total exports did much better than in the previous year. Tea also had another prosperous season. Shellac, Hides and Skins, Grain and Pulses showed improvement. The year was a bad one for Coal but a good one for Banking.

United Provinces.—Cotton mills made good profits. Woollen stuffs continued to suffer from the fierce competition with the imports from foreign countries. Hide merchants made extremely good profits. The grain business was poor and dealers in Gur suffered losses. The glass industry at Allahabad continued to be adversely affected apparently by foreign competition. The Ghee business was fairly good.

Punjab.—Dealers in piece-goods suffered losses, though dealers in fancy goods and country cloth continued to do well. Owing to the failure of the cotton crop, the ginning industry again suffered a set back. The important trade in agricultural produce was adversely affected by various causes, the principal being a slump in the grain market. The result is a drop of over a lakh in revenue on this account alone. Miscellaneous industries show a moderate increase.

Burma.—The year was notable for the fall in the price of paddy. Timber business was steady. The outturn of petroleum declined but the output of lead ore and silver increased by 90,000 tons to 455,000 tons. The price-cutting campaign in the oil market is chiefly responsible for the large drop in the revenue.

Bihar and Orissa.—The continued slump in the coal industry affected all the collieries. The market in mica was dull. The lac trade was gravely affected by mortality among the lac insects owing to excessive heat. Indigo and jute yielded very little revenue. There was an increase in the number of rice mills. Prices of food grains remained practically stationary. The market in cotton yarn, cloth and tobacco leaves was favourable. The trade in hides and timber although fairly large did not yield much revenue.

Central Provinces.—The price of cotton kept steadily rising throughout the season and the agriculturists, traders and owners of ginning and pressing factories made profits. Owing to the good outturn of rice, the eastern part of the province fared better. Trade in piecegoods showed very little improvement, and bullion and metals remained stagnant. Forest produce did not do well and timber fared badly. Prices of manganese and coal fell.

Assam.—The conditions of the tea market were favourable towards the end of the year. Jute and timber trades were not profitable.

9. *Demand, collection, etc.*—The following figures show the demand and progress of collections during the year 1928-29 as compared with the two preceding years :—

Demand, Collection and Balance of Income-tax and Super-tax for the years 1926-27 to 1928-29.

Income-tax.

	1926-27.	1927-28.	1928-29.
	Rs.	Rs.	Rs.
Balance on 1st April . . .	38,53,744	43,00,167*	41,28,769*
Demand	13,04,60,161	13,00,12,275	13,94,24,701
Miscellaneous and penalties . .	6,66,241	6,95,999	6,40,147
Total demand .	13,49,80,146	13,50,08,441	14,41,93,617
Refunds	1,67,48,237	1,49,64,014	1,68,16,065
Net demand	11,82,31,909	12,00,44,427	12,73,79,552
Net collections	11,32,40,052	11,47,42,895	12,25,88,037
Excess collections . . .	1,74,434	1,98,055	2,97,871
Balance on 31st March . . .	51,59,246	54,72,996	51,57,256

Super-tax.

Balance on 1st April . . .	16,55,498	35,20,808*	41,20,549*
Demand	4,92,10,329	4,35,86,011	4,90,57,872
Miscellaneous and penalties . .	4,00,857	17,882	1,100
Total demand .	5,12,66,684	4,71,24,701	5,31,79,521
Refunds	13,02,466	8,57,489	22,16,916
Net demand	4,99,64,218	4,62,67,212	5,09,62,605
Net collections	4,60,56,133	4,05,07,639	4,89,93,124
Excess collections . . .	68,390	54,829	5,14,308
Balance on 31st March . . .	39,93,930	57,88,400	24,88,277

* Difference between closing and opening balances due to remissions on appeal, writes-off, etc., after the close of the year.

10. The number of new assessees brought on the registers of the Department and the number of those whose names were removed are given in the statement below :—

Province.	Discovered.	Struck-off.
	Rs.	Rs.
Madras	6,420	3,512
Bombay	7,858	6,658
Bengal	7,171	6,345
United Provinces	3,990	2,337
Punjab	3,713	2,842
Burma	3,693	2,821
Bihar and Orissa	915	1,203
Central Provinces	1,910	799
Assam	637	366
North-West Frontier Province . .	268	242
Total .	36,575	27,125

11. If the returns made by the assessees had been accepted as correct without challenge, the sum of Rs. 3,70,01,850 or 26·7 per cent. of the actual revenue assessed on these persons would have been lost. The percentage would be higher if the revenue from salaried persons, who have no opportunity to conceal their income, were excluded from the calculation.

12. *Tramp Steamers.*—The provisions of chapter V-A of the Indian Income-tax Act relating to tramp steamers are working smoothly. The net collections realised in the maritime provinces during the year under review were as follows :—

	Rs.
Madras	20,085
Bombay (including Sind)	37,775
Bengal	18,691
Burma	29,495
Total	1,06,046

13. *Methods of evasion.*—The year did not disclose any new methods of evasion. The amending Bill to which reference was made in the 1926-27 Report is still before the Legislature. It has been referred a second time to a Select Committee which has not yet finally reported on it.

14. *Progress in assessments and collections.*—There was a large reduction in the arrears at the end of the year under review as compared with those of the previous year ; the collections continued to be satisfactory.

15. *Coercive measures.*—Statistics of coercive measures are given in Return No. VII. The Board is gratified that occasions for levying penalties are decreasing.

16. *Prosecutions—Bombay.*—There was one prosecution in Bombay in which a man from Ahmednagar was found to have kept false accounts. He was convicted under sections 177 and 193, Indian Penal Code, and sentenced to suffer one day's imprisonment and a fine of Rs. 350.

Bengal.—An assessee who owned Government securities tried to get refund twice by presenting two applications under section 48, one in his own name and the other in the name of a fictitious person. The fraud was detected. He was successfully prosecuted and fined Rs. 100.

17. *Appeals.*—21,420 appeals were filed during the year against 21,197 in the previous year. 3,055 cases were taken up in revision by the Commissioners against 2,804 in the previous year. 10,336 appeals were successful and orders were modified in 1,151 cases taken up in revision.

Rulings by High Courts.—The following statement shows the important decisions pronounced by High Courts on references made under section 66 of the Indian Income-tax Act, 1922, during the year under report :—

Summary of decisions.

1. *Madras High Court.*—Losses sustained in previous years by an assessee cannot be set off against profits of a subsequent year even in the case of foreign business.

2. In the case of a partition among the members of a Hindu Undivided Family, where a member becomes entitled to a foreign business formerly owned by the family as his share, the profits brought into British India before the partition are not liable to tax in the hands of the member but in those of the family.

3. The profits accruing and arising to a person outside British India at a time when he was a resident of British India, are taxable when received in British India, whether at the time of such receipt the assessee was a resident of British India or not.

4. (*a*) Interest added to the principal when payment is not demanded on the due date and bearing interest as part of principal, accrues when it is added to the principal.

(*b*) Even though the borrower may be outside British India, such interest is received within British India within the meaning of section 4 (2) when it is added to the principal.

5. The payer of interest can deduct such interest from his taxable income only in the year in which the interest is added to the principal and becomes part thereof.

6. The profits derived by the growing, manufacturing and sale of tea in a place outside British India are profits and gains of a business chargeable to income-tax under section 4(2) of the Income-tax Act.

7. A successor to a business is entitled to carry forward, for the purposes of his assessment, the unabsorbed depreciation allowance of his predecessor; and the depreciation allowance to the successor should be calculated on the original cost of the plant, etc., to the predecessor.

8. Monthly allowances paid under a will out of the income of an estate deriving its income mainly from agriculture are not exempt from taxation in the hands of the beneficiaries.

9. The income derived by a co-operative society registered under the Co-operative Societies Act, from investments in securities not necessary for its business, is not profits or gains from business chargeable under section 10 and is not therefore covered by the exemption granted by the notification in respect of the profits of Co-operative Societies.

10. The Income-tax Officer has power to call for accounts under section 22 (4) after an assessee has submitted a return of income and to make an assessment under section 23 (4) for failure to comply with such a notice.

11. *Calcutta High Court.*—The sum of money paid as compensation to the managing agents of a company, for termination of their managing agency, is assessable under section 10 or 12 in the hands of the managing agents.

12. Interest received by a firm from one of its partners, on account of money lent to him by the firm, is the income of the firm.

13. *Allahabad High Court.*—A share of previous year's profits paid by a company to Government (holding half of the company's shares), as additional royalty in the current year, is expenditure incurred solely for the purpose of earning the profits of the company assessable in the current year within the meaning of section 10 (2) (IX) of the Indian Income-tax Act, 1922.

14. When disposing of an appeal against an order refusing to reopen an assessment under section 27 an Assistant Commissioner of Income-tax is not at liberty to enter into the merits of an assessment made under section 23 (4).

15. *Chief Court, Lucknow.*—Interest on the amount of a decree, paid under a court's order of stay of execution, till the decision of the appeal against the decree, is income within the meaning of section 4.

16. *Allahabad High Court.*—An assessee who fails to produce a copy of the application said to have been made for the return of his account books filed in a Criminal Court, cannot be said to have proved that he was prevented by sufficient cause from making a return of his income within the meaning of section 27 of the Income-tax Act.

17. *Rangoon High Court.*—An Income-tax Officer having rejected the accounts of an assessee as not being genuine can proceed to make an assessment (*i*) on the materials available however inadequate and (*ii*) without giving notice of his dissatisfaction to the assessee under section 23 (2) of the Act.

18. *Judicial Commissioner, Nagpur.*—(*a*) Buildings constituting plant, moulds, etc., for the manufacture of tiles are not " plant " within the meaning of section 10 (2) (vii) of the Act.

(*b*) Obsolescence allowance is not admissible in respect of buildings.

(*c*) The Assistant Commissioner is bound to follow the law and is not bound by a wrong decision of the Commissioner as to the effect of the law.

19. (*a*) Income derived by a lawyer from compiling law books and fees received by him from an University as an Examiner in law are both liable to be taxed as professional income.

(*b*) When concealments have been detected in the income returned, and an estimate is made by the Income-tax Officer of the concealed income, no question of law arises as to the correctness or otherwise of the amount estimated by the Income-tax Officer.

20. Sums received by a lawyer for the outright sale to the publisher of a legal treatise written by him are liable to income-tax.

21. The assessee has the option of declaring debts to be bad after waiting for a reasonable time to see whether he was able to make any recovery.

Interest already due on a bond which is renewed, is not income of the year of such renewal, if it is not realised in cash, but is credited in the books in order to balance the ledger.

22. *Lahore High Court.*—A person who has been assessed by an Income-tax Officer under section 23 (4) has no right of appeal against the assessment, the proviso to section 30 (1) operating as a bar to his appeal.

23. An association constituted by an agreement, the words of which show that a partnership exists, is a firm within the meaning of section 3 of the Indian Income-tax Act.

24. A fixed sum received by a mortgagee in consideration of money lent, the mortgage having otherwise no concern in the land *or* with the possession thereof, is not agricultural income even though the mortgage deed may describe the mortgage as one with possession.

Money-lenders and the Co-operative movement.—The Royal Commission on Agriculture in their Report recommended that it would be advantageous if a review of the conditions of money-lending business in the villages could be made periodically in the annual Income-tax Reports. The reports received from the various Commissioners of Income-tax show that the volume of this business has not so far been reduced to any appreciable extent by the co-operative movement. There is little doubt, however, that the average rate of interest charged by money-lenders has been affected to some extent by the growth of the co-operative movement. According to the Commissioner of Income-tax, Bombay, the transactions of Co-operative Societies are barely a tenth of those of money-lenders. The Commissioner of Income-tax, Bengal, however, reports that the rapid expansion of Co-operative Societies has made its influence felt in the reduction of money-lending profits.

Casualties.—The Board regrets to record the death during the year under review of Mr. E. Richard, Assistant Commissioner of Income-tax, who was an officer of the Burma Civil Service on deputation in this Department. Mr. D. N. Strathie who was Commissioner of Income-tax, Madras, reverted to service under the Madras Government.

Refunds.—The increase in refunds still continues, particularly refunds under double income-tax relief.

Miscellaneous —The usual annual Conference of Commissioners of Income-tax was held in Calcutta in August 1928.

The Department carried on its work as successfully as in previous years without giving rise to any serious complaints, and the Board takes this occasion to acknowledge the very good work done by all ranks during the year.

V. S. SUNDARAM,

Secretary, Central Board of Revenue.

NEW DELHI;

Dated the 25th November 1929.

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RETURN No. 1.

Classification of the income-tax demand in the various Provinces in the year ending 31st March 1929.

RETURN

Classification of the income-tax demand in the various

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.
		Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(a) paid by Government .	11,15,874	18,16,937	13,86,511	11,09,802	9,87,236	11,44,269	5,82,289	4,61,479
	(b) „ „ local authorities	47,850	2,68,568	2,65,819	45,803	31,059	1,89,969	15,609	7,256
	(c) paid by companies, other public bodies and associations.	10,45,887	25,42,712	37,83,517	4,84,015	2,39,940	13,89,748	5,49,215	1,58,783
	(d) paid by private employers.	1,12,776	6,36,060	8,35,188	64,296	88,947	1,92,223	67,065	26,282
2	Interest on securities—								
	(a) on securities of the Government of India or of a Local Government.	1,88,954	23,88,596	71,600	1,87,080	2,91,316	56,871	54,312	30,415
	(b) on debentures or other securities of a local authority or a company.	37,777	15,31,543	11,11,888	22,502	12,677	1,67,596	104	1,501
3	Income derived from property	5,03,135	29,07,844	19,24,808	4,01,322	4,89,899	8,16,318	1,56,501	1,62,496
4	Income derived from business	95,17,411	1,59,09,506	2,74,61,339	50,82,884	42,78,543	1,29,44,012	27,54,540	29,60,659
5	Professional earnings . .	3,91,108	8,55,921	10,50,129	3,45,534	2,18,730	2,83,229	2,44,129	1,03,557
6	Income derived from other sources.	6,14,410	16,44,804	11,32,939	2,16,434	1,19,926	2,51,224	3,59,949	39,795
7	Total of items 1 to 6 .	1,35,75,182	3,05,02,491	3,90,23,738	79,59,672	67,58,273	1,74,35,459	47,83,713	39,52,223
8	(a) Amount to be deducted on account of section 15.	1,55,183	3,07,964	3,34,549	1,25,626	91,255	78,095	54,178	64,525
	(b) Amount to be deducted on account of section 17.	35,382	1,90,537	92,991	15,744	48,927	67,293	25,352	16,977
9	Resultant demand . .	1,33,84,617	3,00,03,990	3,85,96,198	78,18,302	66,18,091	1,72,90,071	47,04,183	38,70,721
10	Arrears	1,78,936	17,11,067	2,39,725	2,12,489	2,21,573	7,10,276	5,75,818	26,834
11	Penalties—								
	(a) penal assessments under section 25 (2).	1,330	1,570	..	..	..	..	50	..
	(b) penal assessments under section 28.	43,571	37,271	34,957	23,837	18,246	68,069	4,882	29,490
	(c) penal recoveries under section 46 (1).	25,282	21,798	16,392	15,953	26,920	16,007	39,434	6,972
	(d) other penalties and fines.	25	3,375	..	..	..	3,139	..	..
12	Miscellaneous . . .	..	..	..	..	..	..	..	..
	(a) composition under section 53 (2).	3,025	45,252	..	7,400	3,900	26	..	16,650
	(b) others items . .	5,076	18,411	11,923	4,212	19,173	4,134	29,133	3,216
13	Total of items 9 to 12 .	1,36,41,862	3,18,42,734	3,88,99,195	80,82,193	69,07,903	1,80,91,722	53,53,500	39,53,883
14	Refund or rebate of tax—								
	(a) on interest on securities, under section 48.	4,02,419	4,66,525	3,52,217	47,084	1,07,166	3,930	15,806	7,555
	(b) on dividents of companies, under section 48.	1,43,671	7,92,437	2,12,091	97,503	33,566	55,179	11,945	18,404
	(c) to partners of firms, under section 48.	1,96,276	2,40,410	1,34,515	24,576	28,097	1,07,689	6,108	40,950
	(d) under section 49 .	5,02,911	3,08,624	33,87,111	7,83,947	2,28,000	29,22,595	..	2,47,559
	(e) under arrangement with the Indian States.	22,404	28,932	..	606	20,908	38,087	14	473
	(f) other refunds . .	4,22,785	17,30,456	3,55,467	96,760	3,49,930	3,20,167	1,68,640	1,63,438
15	Total refunds .	16,90,466	35,67,384	44,41,401	10,50,476	7,67,667	34,47,647	2,02,513	4,78,379
16	Net demand (item 13 *minus* item 15).	1,19,51,396	2,82,75,350	3,44,57,794	70,31,717	61,40,236	1,46,44,075	51,50,987	34,75,504
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,27,213	22,88,345	4,64,302	2,43,811	2,36,187	10,87,303	2,88,873	36,955
18	*Add*—Excess collections and advance payments.	15,999	25,540	31,816	5,361	3,647	1,90,180	13,944	1,272
18A	*Add*—Unpaid refunds of the year under review.	..	1,15,521	..	..	..	..	..	35,089
18B	*Deduct*—Paid refunds out of the unpaid refunds of the preceding year.	..	68,275	..	..	..	..	..	14,011
19	Net collections . . .	1,17,40,182	2,60,59,791	3,40,25,308	67,93,267	59,07,696	1,37,46,952	48,76,058	34,60,899

No. I.

Provinces in the year ending 31st March 1929.

Assam.	North-West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	India, Central.	Grand Total.
Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,52,970	1,63,365	1,174	944	7,083	11,55,537	43	9,852	65,30,266	1,67,25,631
2,583	1,357	1,701	221	..	4,290	219	1,597	..	8,83,901
8,06,120	15,718	5,386	4,297	2,001	1,28,011	..	35,320	..	1,11,90,670
15,192	2,723	1,182	190	7,382	3,649	..	1,826	..	20,54,981
5,021	5,250	2	3,159	117	51,397	..	..	28,95,665	62,29,755
1,150	..	..	196	..	..	..	..	16	28,86,950
23,693	80,001	13,979	20,697	323	1,22,462	659	18,703	..	76,42,840
29,38,969	7,10,567	84,188	2,10,138	2,921	6,16,649	2,586	1,67,899	..	8,56,42,811
26,391	18,319	996	4,482	522	28,328	..	2,869	..	35,74,244
55,778	5,717	5,218	476	2,163	32,525	147	35,689	..	45,17,194
41,27,867	10,03,017	1,13,826	2,44,800	22,512	21,42,848	3,654	2,73,755	94,25,947	14,13,48,977
34,293	7,594	173	312	1,303	1,35,637	..	2,275	..	13,92,962
18,802	5,607	2,081	1,010	..	9,847	..	764	..	5,31,314
40,74,772	9,89,816	1,11,572	2,43,478	21,209	19,97,364	3,654	2,70,716	94,25,947	13,94,24,701
37,272	54,040	16,268	29,333	3,082	1,10,355	9	1,692	..	41,28,769
..	..	..	..	..	..	..	..	..	2,950
123	3,929	..	87	..	1,614	..	475	..	2,66,551
4,324	5,481	3,674	135	121	7,011	..	271	..	1,89,775
71	..	..	..	..	..	..	..	..	6,610
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	35	..	76,288
781	1,327	5	..	..	2,422	..	160	..	99,973
41,17,343	10,54,593	1,31,519	2,73,033	24,412	21,18,766	3,663	2,73,349	94,25,947	14,41,95,617
2,349	738	2,024	6,998	76	4,570	9	..	..	14,19,466
11,971	1,760	165	4,912	20	25,080	117	825	..	14,09,646
3,717	..	..	..	..	8,002	..	..	..	7,90,340
9,21,330	..	..	..	..	..	..	..	..	93,02,077
..	..	..	..	..	..	..	2,425	..	1,13,849
10,078	28,351	4,375	22,289	3	83,268	..	24,680	..	37,80,687
9,49,445	30,849	6,564	34,199	99	1,20,920	126	27,930	..	1,68,16,065
31,67,898	10,23,744	1,24,955	2,38,834	24,313	19,97,846	3,537	2,45,419	94,25,947	12,73,79,552
18,311	1,06,227	4,294	62,229	3,267	87,792	1,387	760	..	51,57,256
1,926	132	1,838	5,947	51	218	..	..	..	2,97,871
..	868	..	..	..	..	..	10	..	1,51,488
..	1,332	..	..	..	..	..	..	..	83,618
31,51,513	9,17,185	1,22,499	1,82,552	21,097	19,10,272	2,150	2,44,669	94,25,947	12,25,88,037

RETURN No. I-A.

Classification of the income-tax demand for the years 1925-26 to 1928-29.

Serial No.	Classification.	Assessment for 1925-26.	Assessment for 1926-27.	Assessment for 1927-28.	Assessment for 1928-29.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Salaries—				
	(*a*) paid by Government	1,47,36,793	1,50,38,553	1,61,82,928	1,67,25,631
	(*b*) „ „ local authorities	9,26,004	8,45,403	8,46,355	8,83,901
	(*c*) „ „ companies, other public bodies and associations	1,05,40,417	1,09,27,460	1,07,93,093	1,11,90,670
	(*d*) „ „ private employers	21,95,363	22,11,146	20,72,609	20,54,981
2	Interest on securities—				
	(*a*) on securities of the Government of India or of a Local Government	40,46,676	48,10,482	50,95,331	62,29,755
	(*b*) on debentures or other securities of a local authority or a company	24,66,513	25,28,856	27,09,346	28,86,950
3	Income derived from property	64,72,015	68,60,695	71,32,251	76,42,840
4	„ „ „ business	8,14,23,299	8,14,31,311	7,92,32,805	8,56,42,811
5	Professional earnings	30,90,921	30,72,124	31,62,250	35,74,244
6	Income derived from other sources	43,98,325	43,34,435	45,79,392	45,17,194
7	TOTAL OF ITEMS 1 TO 6	13,02,96,326	13,20,60,465	13,18,06,366	14,13,48,977
8	(*a*) Amount to be deducted on account of section 15	9,75,245	10,50,494	12,75,471	13,92,962
	(*b*) Amount to be deducted on account of section 17	5,48,407	5,49,810	5,18,614	5,31,314
9	Resultant demand	12,87,72,674	13,04,60,161	13,00,12,275	13,94,24,701
10	Arrears	48,91,201	38,53,744	43,00,167	41,28,769
11	Penalties—				
	(*a*) penal assessments under section 25 (2)	1,57,048	1,83,050	7,285	2,950
	(*b*) „ „ „ „ 28			3,21,259	2,66,551
	(*c*) „ recoveries „ „ 46 (1)	3,25,360	3,51,345	2,69,395	1,89,775
	(*d*) other penalties and fines	13,222	10,696	2,495	6,610
12	Miscellaneous—				
	(*a*) composition under section 53 (2)	42,965	1,21,150	41,447	76,288
	(*b*) other items			54,118	99,973
13	TOTAL OF ITEMS 9 TO 12	13,42,02,470	13,49,80,146	13,50,08,441	14,41,95,617
14	Refund or rebate of tax—				
	(*a*) on interest on securities, under section 48	5,97,207	7,52,724	10,25,201	14,19,466
	(*b*) on dividents of companies, under section 48	21,21,641	17,06,184	14,80,457	14,09,646
	(*c*) to partners of firms, under section 48	4,17,469	4,53,735	6,17,929	7,90,340
	(*d*) under section 49	91,84,314	1,05,90,863	96,68,078	93,02,077
	(*e*) under arrangement with the Indian States	..	..	1,19,713	1,13,849
	(*f*) other refunds	25,25,468	32,44,731	20,52,636	37,80,687
15	TOTAL REFUNDS	1,48,46,099	1,67,48,237	1,49,64,014	1,68,16,065
16	Net demand (item 13 *minus* item 15)	11,93,56,371	11,82,31,909	12,00,44,427	12,73,79,552
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	44,90,862	51,59,246	54,72,996	51,57,256
18	*Add*—Excess collections and advance payments	1,38,534	1,74,434	1,98,055	2,97,871
18A	*Add*—Unpaid refunds	..	1,68,243	78,402	1,51,488
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year	..	1,75,288	1,04,993	83,618
19	Net collections	*11,50,32,765	†11,32,40,052	‡11,47,42,895	§12,25,88,037

* Includes Rs. 1,56,677 on account of unpaid refunds for 1925-26 and excludes Rs. 1,27,955 on account of paid refunds out of unpaid refunds of previous year and includes Rs. 2,27,538 on account of collections from B. B. & C. I. and G. I. P. Railway Companies.

† Includes collections of Rs. 93,929 from B. B. & C. I. Railway Company.

‡ Includes demand of Rs. 70,591 levied on the B. B. & C. I. Railway Company

§ Includes refund of Rs. 40,747 paid to the B. B. & C. I. Railway Company.

RETURN No. II.

Classification of the super-tax demand in the various Provinces in the year ending 31st March 1929.

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	Grand Total.
		Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.	Assessment for 1928-29.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	21,20,773	82,18,858	2,53,45,861	19,74,049	7,76,433	55,11,242	25,73,121	8,60,687	11,34,138	1,65,337	12,225	1,32,382	1,60,902	..	71,864	4,90,57,872
2	Arrears	1,07,793	7,80,032	3,25,313	1,18,882	9,799	2,37,101	24,56,633	1,852	17,464	6,471	..	19,928	39,281	..	..	41,20,549
3	Miscellaneous including penalties . . .	..	61	5	300	..	..	..	734	..	..	..	..	..	..	..	1,100
	TOTAL OF ITEMS 1 TO 3 .	22,28,566	89,98,951	2,56,71,179	20,93,231	7,86,232	57,48,343	50,29,754	8,63,273	11,51,602	1,71,808	12,225	1,52,310	2,00,183	..	71,864	5,31,79,521
5	Refunds	92,981	11,30,414	2,83,392	31,927	1,79,580	1,29,158	1,46,276	1,62,167	2,115	25,122	..	..	33,784	..	..	22,16,916
6	Net demand (item 4 *minus* item 5) . . .	21,35,585	78,68,537	2,53,87,787	20,61,304	6,06,652	56,19,185	48,83,478	7,01,106	11,49,487	1,46,686	12,225	1,52,310	1,66,399	..	71,864	5,09,62,605
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	36,622	12,07,260	6,83,706	1,23,299	2,939	2,07,749	84,268	..	829	73,968	..	60,095	7,542	..	..	24,88,277
8	*Add*—Excess collections and advance payments .	102	66,228	1,61,523	961	..	2,84,455	100	..	938	..	..	..	1	..	..	5,14,308
8A	*Add*—Unpaid refunds	..	938	..	..	2,013	..	..	1,622	..	..	..	..	..	..	..	4,573
8B	*Deduct*—Unpaid refunds for previous year paid during the year.	..	12	..	..	73	..	..	..	..	..	..	..	..	..	..	85
9	Net collections	20,99,065	67,28,431	2,48,65,604	19,38,966	6,05,653	56,95,891	47,99,310	7,02,728	11,49,596	72,718	12,225	92,215	1,58,858	..	71,864	4,89,93,124

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the various Provinces in the year ending 31st March 1929.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On Interest on Securities.		On dividends of Companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	4,677	11,45,106	14,128	7,94,873	596	1,47,929	
2	0 1 1	2,106	86,839	6,305	3,60,611	495	1,00,393	
3	0 1 0	1,626	1,05,621	4,883	4,12,559	428	1,66,201	
4	0 0 9	1,159	1,05,756	3,604	4,30,500	415	2,18,098	
5	0 0 6	494	45,797	1,578	1,93,447	203	1,12,426	
6	0 0 3	220	11,525	711	64,025	121	47,815	
	Total .	10,282	15,00,644	31,209	22,56,015	2,258	7,92,862	

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies*	88,60,649

* Note.—Refunds to others are included in Return No. I.

RETURN No. III-A.

Classification of income-tax collected from Companies, Registered firms and on Interest on Securities for the years 1925-26 to 1928-29.

Year.	SECURITIES.			COMPANIES.				REGISTERED FIRMS.			TOTAL.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total Refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26 . .	7,99,05,317	65,11,057	6,00,548	42,94,83,557	4,02,92,572	84,17,488	1,14,27,829	6,60,72,864	61,94,619	4,51,744	57,54,61,739	5,29,98,248	84,17,488	1,24,80,121
1926-27 . .	9,10,14,403	78,35,612	8,09,745	39,95,27,220	3,75,82,554	1,01,24,045	1,28,16,021	7,16,64,658	67,20,802	4,43,348	56,22,06,281	5,16,38,968	1,01,24,045	1,41,76,897
1927-28 . .	9,66,77,752	78,76,643	11,30,634	38,75,72,341	3,62,99,914	95,36,992	1,23,59,940	7,43,71,937	69,64,534	6,17,795	55,86,22,030	5,11,41,091	95,36,992	1,41,08,369
1928-29 . .	11,37,51,496	1,01,18,997	15,00,644	42,68,76,738	3,99,89,740	88,60,649	1,11,16,664	8,22,87,482	77,08,121	7,92,862	62,29,15,716	5,78,16,858	88,60,649	1,34,10,170

RETURN

Statement showing income-tax collected in the various Provinces in the year ending 31st March Rule

Serial No.	Name of Province.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	5,87,90,531	20,94,586	1,64,580	20,04,499	1,87,840	15,887	1,489	4,02,951	37,777
2	Bombay	12,66,28,331	48,27,911	1,71,631	2,69,82,451	18,18,286	60,82,454	5,70,230	1,67,12,956	15,62,548
3	Bengal	12,64,17,586	54,91,140	5,24,403	7,99,221	71,278	..	..	1,18,59,723	11,11,849
4	United Provinces	3,92,30,163	15,26,203	1,04,325	20,14,837	1,87,131	..	..	2,38,399	22,351
5	Punjab	3,30,29,267	12,32,896	49,006	30,90,603	2,89,744	..	..	1,33,035	12,472
6	Burma	7,11,26,500	28,24,395	76,919	6,51,758	56,677	485	44	17,76,502	1,66,289
7	Bihar and Orissa	2,69,59,056	11,07,661	57,101	5,79,327	54,312	..	..	1,077	101
8	Central Provinces and Berar	1,50,04,318	5,73,721	24,818	3,24,924	30,462	..	..	16,012	1,501
9	Assam	2,25,37,075	9,86,731	61,831	53,551	5,021	..	..	11,605	1,087
10	North-West Frontier Province	42,26,756	1,70,284	7,564	56,000	5,250	..	..	..	..
11	Delhi	2,62,87,375	11,11,568	92,305	5,44,427	51,040	..	..	..	..
12	Ajmer-Merwara	65,659	1,838	..	..	..	..	..	..	..
13	Baluchistan	2,77,942	8,181	333	..	..	..	..	..	..
14	Coorg	4,21,729	14,831	86	1,249	117	..	..	..	..
15	Mount Abu	9,290	271	..	..	..	..	..	..	..
16	Civil and Military Station, Bangalore.	12,27,338	46,879	2,130	..	..	..	..	..	..
17	Accountant General, Central Revenues.	7,34,409	20,772	..	3,64,17,416	28,92,517	..	..	..	..
18	Indo-European Telegraph Department.	4,22,550	13,740	..	..	..	..	..	..	..
19	Indian Posts and Telegraphs Department.	1,34,20,628	4,03,958	..	33,586*	3,148*	..	..	..	..
20	Controller of Railway Accounts	5,51,84,055	18,37,518	..	..	..	..	..	..	..
21	Army, Military Works and Marine Departments.	10,26,04,700	41,97,497	..	..	..	..	..	..	..
22	Audit Officer, Indian Stores Department.	15,29,000	56,781	..	..	..	..	..	..	..
	TOTAL	72,11,34,258	2,85,49,362	13,37,032	7,35,58,849	56,52,823	60,98,826	5,71,763	3,11,52,260	29,15,975

* Includes interest on securities of Local Governments.

No. IV.

1929 on income in respect of which the Provincial Government has a share under Devolution 15.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under Section 15).

(b)Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,74,08,994	25,69,595	76,41,080	7,16,353	5,52,27,804	26,51,635	12,17,91,077	51,09,188	26,82,82,823	1,35,33,043
6,57,51,352	61,51,637	1,64,74,220	15,44,555	4,83,11,349	24,13,083	20,96,35,240	1,05,76,723	51,65,83,353	2,96,36,604
19,86,27,616	1,86,21,339	4,34,30,453	40,71,605	3,96,87,819	20,69,349	12,78,41,545	66,25,019	54,86,63,963	3,85,85,982
2,17,51,031	20,39,161	14,96,492	1,40,294	5,44,90,694	22,81,110	3,60,78,929	15,39,950	15,53,00,545	78,40,525
81,46,155	7,63,702	15,94,720	1,49,505	5,27,57,753	20,42,870	514,53,431	21,60,003	15,02,04,964	67,00,198
6,78,02,814	63,56,515	91,04,381	8,53,536	1,10,44,696	8,44,969	10,99,38,021	59,04,136	27,14,45,157	1,70,83,480
7,83,833	73,485	2,71,584	25,461	3,23,52,814	14,99.136	3,88,40,819	22,69,351	9,97,88,510	50,86,608
70,05,815	6,56,795	11,09,237	1,03,991	3,46,41,557	15,05,088	2,57,34,142	10,70,884	8,38,36,005	39,67,260
2,57,05,082	24,09,821	2,38,291	22,155	17,46,604	79,440	1,37,63,046	5,47,498	6,40,55,254	41,13,584
18,848	1,767	4,36,778	40,948	78,93,567	3,48,797	80,39,332	3,79,751	2,06,71,281	9,54,361
19,88,254	1,85,930	1,40,022	13,127	60,84,487	3,08,359	82,05,051	3,05,927	4,32,44,566	20,68,256
4,22,120	39,575	..	..	6,79,664	58,194	22,74,938	81,530	34,42,381	1,81,137
2,45,609	5,650	1,20,787	5,081	..	..	26,59,925	1,07,289	33,04,263	1,26,534
..	..	..	..	..	..	1,89,693	5,990	6,12,671	21,024
..	..	..	..	..	..	1,16,515	3,392	1,25,805	3,663
12,24,215	1,14,769	2,29,437	21,510	5,15,766	18,328	19,28,370	74,296	51,25,126	2,77,912
..	..	..	..	..	..	..	..	3,71,51,825	29,13,289
..	..	..	..	..	..	..	..	4,22,550	13,740
..	..	..	..	..	..	..	..	1,34,54,214	4,07,106
..	..	..	..	..	..	..	..	5,51,84,055	18,37,518
..	..	..	..	..	..	..	..	10,26,04,700	41,97,497
..	..	..	..	..	..	..	..	15,29,000	56,781
42,68,76,738	3,99,89,741	8,22,87,482	77,08,121	34,54,34,524	1,61,20,358	75,84,90,074	3,67,60,927	2,44,50,33,011	13,96,06,102

RETURN

Statement showing income-tax collected in the various Provinces in the year ending 31st March Rule

Serial No.	Name of Province.	Deductions.				Net income and tax collected.		*Add*— excess collections and miscellaneous.	*Add*— penalties (actual collections).	Total.
		On account of cash refunds— (1) due to refund of tax paid after collections. (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.					
		Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	Amount collected.	Amount collected.	Amount collected (columns 27, 28 and 29).
1	2	22	23	24	25	26	27	28	29	30
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	1,50,33,542	10,30,794	34,867	24,718	25,32,49,281	1,24,42,664	24,100	68,241	1,25,35,005
2	Bombay	3,10,02,690	25,49,833	1,71,969	26,812	48,55,80,663	2,68,87,990	88,823	57,087	2,70,33,900
3	Bengal	1,04,44,256	8,16,835	91,502	47,907	53,82,19,707	3,76,29,738	28,402	20,338	3,76,78,478
4	United Provinces	27,59,391	1,68,061	15,899	24,812	15,25,41,154	76,31,753	16,566	36,769	76,85,088
5	Punjab	86,06,348	5,27,870	42,740	12,826	14,15,98,616	61,16,762	26,720	54,455	61,97,937
6	Burma	46,93,943	3,39,537	65,967	73,690	26,67,51,214	1,66,04,286	1,85,694	1,04,684	1,68,94,664
7	Bihar and Orissa	43,92,350	2,44,613	21,552	6,033	9,53,96,160	48,14,410	43,078	43,688	49,01,176
8	Central Provinces and Berar	47,24,874	2,39,247	15,889	7,723	7,91,11,131	37,04,401	21,083	36,180	37,61,664
9	Assam	3,49,205	19,408	18,135	5,383	6,37,06,049	40,70,658	2,620	3,580	40,76,858
10	North-West Frontier Province	6,55,224	37,588	4,870	3,534	2,00,16,057	9,08,369	1,466	8,991	9,18,826
11	Delhi	21,14,411	1,35,524	6,364	796	4,11,30,155	19,25,572	2,646	3,494	19,31,712
12	Ajmer-Merwara	..	2,989	1,283	..	34,42,381	1,76,865	5,947	222	1,83,034
13	Baluchistan	82,589	924	2,990	3,450	32,71,674	1,19,170	1,843	3,673	1,24,686
14	Coorg	297	20	..	..	6,12,374	21,004	51	121	21,176
15	Mount Abu	2,695	126	..	..	1,23,110	3,537	..	..	3,537
16	Civil and Military Station, Bangalore.	4,71,384	32,841	743	9	46,53,742	2,44,319	195	791	2,45,305
17	Accountant General, Central Revenues.	..	..	..	..	3,71,51,825	29,13,289	..	..	29,13,289
18	Indo-European Telegraph Department.	..	..	..	..	4,22,550	13,740	..	..	13,740
19	Indian Posts and Telegraphs Department.	..	..	..	..	1,34,54,214	4,07,106	..	..	4,07,106
20	Controller of Railway Accounts	..	..	..	..	5,51,84,055	18,37,518	..	..	18,37,518
21	Army, Military Works and Marine Departments.	..	..	..	..	10,26,04,700	41,97,497	..	..	41,97,497
22	Audit Officer, Indian Stores Department.	..	..	..	..	15,29,000	56,781	..	..	56,781
	Total	8,52,83,199	61,46,210	4,94,770	2,37,693	2,35,97,49,812	13,27,27,429	4,49,234	4,42,314	13,36,18,977

Interest on tax-free Securities . . . . . Rs. 4,10,33,013

No. IV—*contd.*

1929 on income in respect of which the Provincial Government has a share under Devolution 15—*contd.*

Deduct—refunds and rebates at 3, 6, 9, 12 and 13 ples on account of incomes shown in columns 6 to 15	*Deduct*—amounts paid as money order commission for sending refunds.	TOTAL.	*Add*—unpaid refunds of the year under review, etc.	*Deduct*—refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—refunds or rabates under Section 49 and as per arrangement with Indian States.	Net total.	Number of assessees.
31	32	33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,68,508	60	1,22,66,437	..	..	5,26,255*	1,17,40,182	40,451
7,44,151	325	2,62,89,424	1,15,521	1,28,715	2,48,812	2,60,27,418	70,936
2,97,786	181	3,73,80,511	..	..	33,55,203	3,40,25,308	46,730
1,05,404	6	75,79,678	..	..	7,83,947	67,95,781	25,401
2,82,445	..	59,15,492	..	..	..	59,15,492	26,009
1,49,469	2	1,67,45,193	..	..	29,40,623	1,37,46,952†	27,537
24,988	130	48,76,058	..	..	..	48,76,058	14,492
53,067	46	37,08,551	..	..	2,47,652	34,60,899	13,761
16,650	46	40,60,162	..	..	9,36 716	31,23,446	5,904
1,641	..	9,17,185	..	..	..	9,17,185	3,302
13,126	15	19,18,571	..	..	..	19,18,571	8,777
483		1,82,551	..	..	..	1,82,552	567
2,190	..	1,22,496	..	..	..	1,22,496	635
79	..	21,097	..	..	..	21,097	141
..	..	3,537	..	..	..	3,537	32
636	..	2,44,669	..	..	..	2,44,669	830
..	..	29,13,289	..	..	..	29,13,289	247
..	..	13,740	..	..	..	13,740	100
..	..	4,07,106	..	..	..	4,07,106	3,906
..	..	18,37,518	..	..	..	18,37,518	14,637
..	..	41,97,497	..	..	..	41,97,497	16,098
..	..	56,781	..	..	..	56,781	255
19,60,623	811	13,16,57,543	1,15,521	1,28,715	90,39,208	12,25,47,523†	3,20,748

* Includes also Rs. 840 on account of interest allowed in A. L. S. P. A. L. cases and Thathameda tax.
† Excludes Rs. 57,618 on account of Thathameda rebates granted to the Local Government.

RETURN

Classification of grades of income-tax collected in the various Provinces in the year ending 31st lution

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of ta x during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	7,02,63,364	18,29,087	46,479	..	..	..	..	437	12
II	2,500 „ 2,999	4,69,42,281	12,33,185	19,380	..	..	..	..	..	..
III	3,000 „ 3,499	4,38,35,032	11,51,967	15,560	..	..	..	..	..	..
IV	3,500 „ 4,999	9,37,14,122	25,05,497	31,151	..	..	..	..	421	13
V	5,000 „ 7,499	10,41,75,229	33,16,036	98,018	..	..	..	..	567	18
VI	7,500 „ 9,999	7,57,08,834	25,01,598	50,213	..	..	..	..	..	..
VII	10,000 „ 12,499	6,09,61,366	27,37,753	1,49,570	..	..	..	..	200	9
VIII	12,500 „ 14,999	4,14,29,629	19,39,220	62,960	..	..	..	..	..	..
IX	15,000 „ 19,999	6,17,49,049	29,54,942	72,992	..	..	..	..	..	..
X	20,000 „ 24,999	3,90,56,253	23,97,896	1,60,940	..	..	..	..	..	..
XI	25,000 „ 29,999	2,46,45,766	15,44,145	64,875	..	..	..	..	..	..
XII	30,000 „ 39,999	2,58,01,261	19,59,826	1,66,372	..	..	..	..	..	..
XIII	40,000 „ 49,999	1,09,03,371	9,98,553	1,10,150	..	..	..	..	..	..
XIV	50,000 and over	1,24,97,397	11,01,374	2,86,461	..	..	..	..	..	..
XV	Unclassified	94,51,804	3,83,283	1,911	*7,35,58,849	56,52,823	60,98,826	5,71,763	3,11,50,635	29,15,923
	TOTAL .	72,11,34,258	2,85,64,554	13,37,032	7,35,58,849	56,52,823	[60,98,826	5,71,763	3,11,52,260	29,15,975

* Includes Interest on Securities of Local Governments.

No. IV-A.

March 1929 on income in respect of which the Provincial Government has a share under Devo-Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other incomes not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax collected (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	2,29,25,391	5,96,278	4,80,25,185	12,51,696	14,12,14,377	37,23,552
..	..	..	..	1,74,81,211	4,62,388	3,56,67,204	9,29,890	10,00,90,696	26,44,843
..	..	..	..	1,76,55,265	4,60,177	3,76,17,768	9,66,354	9,91,08,065	25,94,058
..	..	..	..	4,44,89,179	11,62,866	8,62,69,081	22,48,820	22,44,72,803	59,48,347
..	..	..	..	5,21,35,556	16,32,265	10,37,55,050	32,41,146	26,00,66,402	82,87,483
..	..	..	..	3,47,45,809	10,93,232	7,29,84,652	22,87,507	11,34,38,795	59,32,550
..	..	..	..	2,55,92,048	12,07,639	5,47,27,363	25,60,908	14,12,80,977	66,55,879
..	..	..	..	1,39,64,205	6,53,348	3,06,59,354	14,37,183	8,60,53,188	40,92,711
..	..	..	..	2,26,40,434	10,67,081	5,35,84,620	25,18,418	13,79,74,103	66,13,433
..	..	..	..	1,44,43,188	9,03,787	3,90,40,990	24,29,228	9,25,40,431	58,91,851
..	..	..	..	1,06,55,269	6,66,866	2,73,25,227	17,14,594	6,26,26,262	39,90,480
..	..	..	..	1,43,32,909	11,20,972	3,70,26,214	28,85,296	7,71,60,384	61,32,466
..	..	..	..	90,32,364	8,43,006	2,49,25,424	23,17,766	4,48,61,159	42,64,475
..	..	..	..	4,53,37,096	42,50,341	10,27,54,539	95,85,177	16,05,89,032	1,52,23,353
42,68,76,738	3,99,89,741	8,22,87,482	77,08,121	4,600	112	41,27,403	3,86,944	63,35,56,337	5,76,10,621
42,68,76,738	3,99,89,741	8,22,87,482	77,08,121	34,54,34,524	1,61,20,358	75,84,90,074	3,67,60,927	2,44,50,33,081	13,96,06,103

RETURN No. IV-A—*contd.*

Classification of grades of income-tax collected in the various Provinces in the year ending 31st March 1929 on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	DEDUCTIONS.				Net income and tax collected.		Number of assessees.
		On account of cash refunds— (1) due to refund of tax paid after collections. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21, *minus* columns 23, 24 and 25)	
1	2	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	38,40,682	1,03,111	1,02,459	17,472	13,73,73,695	35,00,510	69,707
II	2,500 „ 2,999	16,60,246	44,477	113	6,650	9,84,30,450	25,93,603	38,018
III	3,000 „ 3,499	14,71,805	39,930	9	7,025	9,76,36,260	25,47,094	32,244
IV	3,500 „ 4,999	34,03,133	96,239	412	16,618	22,10,69,670	58,35,078	56,8933
V	5,000 „ 7,499	42,09,810	1,45,010	42,837	26,553	25,58,56,592	80,73,083	46,353
VI	7,500 „ 9,999	38,65,251	1,38,041	2,285	39,207	17,95,73,544	57,53,017	22,963
VII	10,000 „ 12,499	33,36,494	1,77,212	1,61,981	16,043	13,79,44,483	63,00,643	14,278
VIII	12,500 „ 14,999	21,39,509	1,03,982	196	16,244	8,39,13,679	39,72,289	7,175
IX	15,000 „ 19,999	35,91,016	1,87,505	656	33,094	13,43,83,087	63,92,178	9,126
X	20,000 „ 24,999	28,80,499	1,87,120	84,610	14,563	8,96,59,932	56,05,558	5,000
XI	25,000 „ 29,999	19,02,232	1,28,290	1,251	13,389	6,07,24,030	38,47,550	2,830
XII	30,000 „ 39,999	26,97,419	2,14,690	55,965	14,706	7,44,62,965	58,47,105	2,847
XIII	40,000 „ 49,999	18,08,485	1,70,948	41,353	5,203	4,30,52,674	40,46,971	1,410
XIV	50,000 and over	92,43,505	9,13,309	37	8,152	15,13,45,527	1,43,91,855	2,484
XV	Unclassified	3,92,33,113	34,96,346	606	2 774	59,43,23,224	5,41,10,895	9,820
	TOTAL	8,52,83,199	61,46,210	4,94,770	2,37,693	2,35,97,49,812	13,27,27,429	3,20,743

	Rs.
TOTAL	13,27,27,429
Add—Excess collections and miscellaneous	4,49,234
Add—Penalties (actual collections)	4,42,314
TOTAL	13,36,18,977
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	—19,60,623
Deduct—Amounts paid as money order commission for sending refunds	—811
TOTAL	13,16,57,543
Add—Unpaid refunds of the year under review	1,15,521
Deduct—Refunds paid on account of previous year and other miscellaneous refunds	—1,28,715
Deduct—Refunds or rebates under Section 49 and as per arrangement with Indian States	—90,39,208
TOTAL	12,26,05,141

RETURN No. IV-B.

Classification by Provinces of the number of assessees shown in Return No. IV according to grades during 1928-29.

Serial No.	Grades of Income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Delhi.	Ajmer-Merwara.	Baluchistan.	Coorg.	Mount Abu.	Civil and Military Station, Bangalore.	India, Central.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
I	Rs. 2,000 to Rs. 2,499 . .	6,689	18,794	7,502	5,796	5,219	6,863	2,447	3,316	1,124	740	1,820	188	160	52	10	144	8,843	69,707
II	2,500 „ 2,999 . .	5,170	8,381	4,708	3,298	3,410	3,150	1,364	1,762	561	397	954	76	96	19	5	99	4,608	38,018
III	3,000 „ 3,499 . .	4,328	6,768	3,944	2,646	2,938	2,664	1,514	1,482	538	343	955	63	68	16	5	83	3,989	32,344
IV	3,500 „ 4,999 . .	7,805	11,639	7,508	4,615	4,920	4,400	2,888	2,659	1,124	579	1,766	97	94	12	5	142	6,140	56,393
V	5,000 „ 7,499 . .	6,655	9,906	6,720	3,561	4,183	3,585	2,406	2,012	983	531	1,125	62	93	22	4	158	4,347	46,353
VI	7,500 „ 9,999 . .	3,226	4,479	3,993	1,737	1,935	1,908	1,207	946	544	274	631	36	38	9	..	83	1,917	22,963
VII	10,000 „ 12,499 . .	1,914	3,083	2,148	876	1,207	1,237	754	497	319	168	387	15	22	4	1	24	1,622	14,278
VIII	12,500 „ 14,999 . .	981	1,539	1,123	445	505	666	367	254	166	45	193	3	16	3	..	23	846	7,175
IX	15,000 „ 19,999 . .	1,239	1,857	1,555	540	589	1,010	414	327	203	80	305	4	8	2	1	24	968	9,126
X	20,000 „ 24,999 . .	674	1,190	790	265	339	502	231	147	119	50	167	1	16	..	1	13	495	5,000
XI	25,000 „ 29,999 . .	377	631	459	159	168	347	133	74	50	30	140	2	5	1	..	4	250	2,330
XII	30,000 „ 39,999 . .	369	719	497	183	160	325	144	96	51	25	167	3	2	..	..	3	103	2,847
XIII	40,000 „ 49,999 . .	222	422	238	83	81	168	48	30	18	16	64	2	2	1	..	2	13	1,410
XIV	50,000 and over . .	296	713	633	133	125	320	100	63	19	20	49	5	1	..	..	2	5	2,484
XV	Unclassified . . .	546	815	4,912	1,064	230	392	475	96	85	4	54	10	14	..	..	26	1,097	9,820
	TOTAL .	40,451	70,936	46,730	25,401	26,009	27,537	14,492	13,761	5,904	3,302	8,777	567	635	141	32	830	35,248	3,20,748

RETURN No. IV-C.

Statement showing the number of assessees shown in Return No. IV-B according to the grade for the years 1925-26 to 1928-29.

Year.	2,000 to 2,499.	2,500 to 2,999.	3,000 to 3,499.	3,500 to 4,999.	5,000 to 7,499.	7,500 to 9,999.	10,000 to 12,499.	12,500 to 14,999.	15,000 to 19,999.	20,000 to 24,999.	25,000 to 29,999.	30,000 to 39,999.	40,000 to 49,999.	50,000 and over.	Unclassified.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1925-26	66,944	36,742	30,379	50,458	42,357	20,694	13,246	6,471	8,624	4,589	2,492	2,707	1,282	2,389	4,544
1926-27	69,063	36,629	30,235	53,006	43,602	21,027	13,408	6,840	8,407	4,859	2,781	2,755	1,281	2,405	4,674
1927-28	68,403	36,759	31,102	53,675	43,685	21,745	13,481	6,869	8,660	4,988	2,741	2,724	1,279	2,561	9,285
1928-29	69,707	38,018	32,344	56,393	46,353	22,963	14,278	7,175	9,126	5,000	2,830	2,847	1,410	2,484	9,829

RETURN No. IV-D.

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the years 1925-26 to 1928-29.

Year.	Deductions at source or collections (including cases under Section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc.) on account of							Gross total of collections.		Deductions.			
	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Income of Hindu undivided families.		All other incomes.				On account of cash refunds— (1) due to refund of tax paid after collections, (2) due through sections 27, 30, 32, 33 or 35, and (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5 and 7).	Tax collected (columns 3, 4, 6 and 8).	Income.	Tax deducted.	Tax abated.	Tax deducted.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26	66,65,21,331	2,64,35,767	15,64,343	18,38,74,864	89,65,018	86,15,80,230	4,27,29,547	1,71,19,76,425	7,76,94,671	5,61,70,347	30,45,011	5,12,409	2,50,919
1926-27	69,15,85,603	2,73,06,456	15,89,845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	1,74,89,55,067	7,92,26,695	5,84,29,564	33,51,112	5,26,664	2,43,304
1927-28	70,23,42,069	2,77,82,240	12,44,775	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	1,77,10,92,516	7,90,55,875	6,20,93,286	44,22,399	4,98,688	2,77,603
1928-29	72,11,34,258	2,85,49,361	13,37,051	34,54,34,524	1,61,20,359	75,84,90,074	3,67,60,930	1,82,50,58,856	8,27,67,681	9,57,73,926	75,30,646	4,94,768	2,37,693

RETURN No. IV-D—*contd.*

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the years 1925-26 to 1928-29—*contd.*

Year.	Net income and tax collected.		*Add*— Excess collections and miscellaneous.	*Add*— Penalties (actual collections).	Total.	*Deduct*— Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in Return No. III-A.	*Deduct*— Amount paid as money order commission for sending refunds.	Total.	*Add* (+) or *deduct* (—) net recoveries or refunds on account of adjustment.	*Add*— Unpaid refunds of the year under review.	*Deduct*— Refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*— Refunds or rebates under Section 49 and as per arrangement with Indian States.	Net Total.	Number of assessees.
	Income (column 9 *minus* column 11).	Tax collected (column 10 *minus* columns 12, 13 and 14).	Amount collected.	Amount collected.	Amount collected (columns 16 17 and 18).									
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26	1,65,58,06,078	7,38,77,333	2,01,304	3,72,794	7,44,51,431	..	..	7,44,51,431	—54,630	..	..	..	7,43,96,801	2,93,918
1926-27	1,69,05,25,503	7,51,05,615	2,86,200	4,33,673	7,58,25,488	..	..	7,58,25,488	—1,32,362	..	..	..	7,56,92,626	3,00,952
1927-28	1,70,89,99,230	7,38,57,185	2,86,145	5,62,697	7,47,06,027	17,69,338	1,528	7,29,36,161	..	70,670	1,09,098	94,16,427	6,34,81,306	3,07,927
1928-29	1,72,92,84,930	7,45,04,574	4,49,234	4,42,314	7,53,96,122	19,60,623	811	7,34,34,688	..	1,15,521	1,28,715	73,13,545	6,61,02,949	3,20,748

RETURN No. V.

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1929.

Serial No.	Province.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.		
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
1	Madras	126	1,30,86,053	5,46,245	65	2,62,16,271	14,35,860	20	14,52,435	28,287	49	76,83,039	1,90,168
2	Bombay	463	5,20,96,278	27,60,914	217	8,49,00,774	44,98,489	56	50,08,064	1,83,792	77	1,09,49,358	3,53,494
3	Bengal	552	9,28,53,608	99,76,051	530	27,96,78,207	1,37,01,612	77	1,02,53,239	8,58,643	43	68,37,016	4,58,052
4	United Provinces	59	76,01,478	5,64,902	25	2,20,13,160	13,00,823	3	1,97,230	2,952	35	40,11,778	1,04,446
5	Punjab	82	46,65,148	1,59,062	28	84,02,160	4,37,635	9	8,76,064	26,424	15	22,61,051	1,60,172
6	Burma	201	1,59,47,750	8,54,549	57	7,15,99,941	42,81,954	71	65,44,072	2,66,547	29	42,30,501	1,38,657
7	Bihar and Orissa	46	1,79,40,712	48,61,062	4	5,43,294	21,205	6	4,25,629	11,841	14	13,99,004	31,378
8	Central Provinces and Berar	21	19,32,159	61,353	7	73,95,328	4,37,105	3	1,99,080	3,068	19	31,59,815	3,67,049
9	Assam	13	9,65,285	17,958	12	2,49,22,877	11,10,943	2	4,24,792	21,872	--	--	--
10	Delhi	27	21,75,966	61,401	7	20,58,862	1,08,368	4	2,45,665	2,854	5	6,50,565	20,013
11	Baluchistan	--	--	--	1	2,45,609	12,225	--	--	--	--	--	--
12	North-West Frontier Province	13	14,06,838	70,433	--	--	--	2	1,19,952	1,247	4	5,83,626	26,155
13	Ajmer-Merwara	2	1,25,464	1,591	3	4,60,075	19,380	--	--	--	4	8,17,110	71,245
14	Civil and Military Station, Bangalore	--	--	--	2	10,00,254	59,313	1	76,507	1,183	--	--	--
	TOTAL	1,575	21,07,93,829	1,99,35,526	958	52,94,36,812	2,74,19,912	254	2,58,22,729	14,08,710	294	4,25,82,863	19,20,834

RETURN No. V—*contd.*

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1929—*contd.*

Serial No.	Province.	Net collections.			Refunds.	Net collections.	*Add*— Excess collections and miscellaneous.	*Add*— Penalties (Actual collections).	Total.	*Add*— On account of unpaid refunds.	*Deduct*— Refunds paid on account of previous year.	Net Total.
		Number of assessees.	Income.	Amount of tax.								
1	2	15	16	17	18	19	20	21	22	23	24	25
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	260	4,84,37,798	22,00,560	1,01,597	20,98,963	102	..	20,99,065	..	..	20,99,065
2	Bombay	818	15,29,51,474	77,91,689	10,91,095	67,00,594	66,228	61	67,66,883	938	39,390	67,28,431
3	Bengal	1,202	38,96,22,160	2,49,94,358	2,90,281	2,47,04,077	1,61,527	..	2,48,65,604	..	..	2,48,65,604
4	United Provinces	122	3,38,23,646	19,73,123	36,016	19,37,107	961	340	19,38,408	..	..	19,38,408
5	Punjab	104	1,62,04,423	7,88,293	1,77,640	6,05,653	..	..	6,05,653	..	..	6,05,653
6	Burma	358	9,83,22,264	55,41,707	1,30,271	54,11,436	456	2,83,999	56,95,891	..	..	56,95,891
7	Bihar and Orissa	70	2,03,08,639	49,25,486	1,46,276	47,79,210	100	20,000	47,99,310	..	..	47,99,310
8	Central Provinces and Berar	50	1,26,86,382	8,68,575	1,66,581	7,01,994	..	734	7,02,728	..	..	7,02,728
9	Assam	27	2,63,12,954	11,50,773	2,115	11,48,658	938	..	11,49,596	..	..	11,49,596
10	Delhi	43	51,31,058	1,92,641	33,784	1,58,857	1	..	1,58,858	..	..	1,58,858
11	Baluchistan	1	2,45,609	12,225	..	12,225	..	..	12,225	..	..	12,225
12	North-West Frontier Province	19	21,10,416	97,840	25,122	72,718	..	..	72,718	..	..	72,718
13	Ajmer-Merwara	9	14,02,649	92,216	1	92,215	..	..	92,215	..		92,215
14	Civil and Military Station, Bangalore	3	10,76,761	60,496	..	60,496	..	..	60,496	..	..	60,496
	TOTAL	3,081	80,86,36,233	5,06,84,982	22,00,779	4,84,84,203	2,30,313	3,05,134	4,90,19,650	938	39,390	4,89,81,198

RETURN No. V-A.

Statement showing collections of super-tax by grades in the year ending 31st March 1929.

Serial No.	Grades:	Collection from Individuals.			Collection from Companies.			Collection from unregistered Firms.			Collection from Hindu Undivided Families.			Net collections.			Refunds.	No. collections.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
[1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	1,052	7,20,60,337	12,15,782	285	2,03,58,908	3,48,833	198	1,37,18,052	2,42,632	114	1,03,29,524	94,520	1,649	11,64,66,821	19,01,767	2,00,843	17,00,924
II	1,00,001 ,, 1,50,000	241	2,95,44,487	12,23,511	174	2,23,72,088	8,20,098	28	38,10,860	1,60,172	117	1,53,03,671	4,18,389	560	7,10,31,101	26,22,170	1,93,658	24,28,512
III	1,50,001 ,, 2,00,000	101	1,84,83,324	11,59,537	102	1,85,78,279	7,99,854	10	17,46,133	96,384	32	59,16,337	2,58,432	245	4,47,24,073	23,14,207	1,93,370	21,20,837
IV	2,00,001 ,, 2,50,000	71	1,66,48,684	12,49,238	55	1,34,84,926	6,14,112	6	13,42,265	89,846	14	29,87,034	1,67,073	146	3,44,62,909	21,20,269	1,08,137	20,12,132
V	2,50,001 ,, 3,00,000	43	1,16,05,755	10,78,039	40	1,14,61,468	5,70,333	3	8,13,983	77,497	6	16,20,127	1,16,014	92	2,55,01,333	18,41,883	74,748	17,67,135
VI	3,00,001 ,, 3,50,000	19	59,24,948	6,37,410	30	1,09,42,968	5,41,308	2	6,56,322	49,820	3	9,75,646	1,05,610	54	1,84,99,884	13,34,148	2,212	13,31,936
VII	3,50,001 ,, 4,00,000	13	52,39,380	6,45,193	33	1,26,77,563	6,67,855	2	7,24,980	91,001	3	9,44,564	1,12,250	51	1,95,86,487	15,16,299	2,45,985	12,70,314
VIII	4,00,001 ,, 4,50,000	8	33,42,042	4,47,099	18	81,26,235	4,14,797	2	8,57,177	1,02,949	1	4,26,553	60,593	29	1,27,52,007	10,25,438	22,654	10,02,784
IX	4,50,001 ,, 5,00,000	4	23,95,455	3,35,297	23	1,24,28,055	6,28,079	1	4,70,671	72,355	1	4,91,010	80,003	29	1,57,85,191	11,35,734	14,329	11,51,405
X	5,00,001 ,, 5,50,000	6	40,66,271	6,91,541	16	1,56,95,873	9,32,964	1	4,51,844	69,326	..	..	..	23	2,02,13,988	16,93,831	61,890	16,31,941
XI	5,50,001 and more .	17	4,14,83,146	1,12,02,879	182	38,33,10,454	2,10,81,679	1	12,30,442	3,56,728	3	35,88,397	5,07,950	203	42,96,12,439	3,31,49,236	10,82,953	3,20,66,283
	TOTAL .	1,573	21,07,93,829	1,99,35,526	958	52,94,36,812	2,74,19,912	254	2,58,22,729	14,08,710	294	4,25,82,863	19,20,884	3,081	80,86,36,233	5,03,84,982	22,00,779	4,84,84,203

Add—Excess collections and miscellaneous . . .	2,30,313
Add—Penalties (Actual collections)	3,05,134
TOTAL .	4,90,19,65 .
Add—On account of unpaid refunds . . .	938
Deduct—Refunds paid on account of previous year .	39,390
TOTAL .	4,89,81,198

RETURN No. V-B.

Statement showing collections of super-tax for the years 1925-26 to 1928-29.

Year.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net Collections.	*Add*—Excess Collections and Miscellaneous.	*Add*—Penalties (Actual Collections).	Total.	(*Add*—+ *deduct*—) net receveries or refunds on account of adjustment.	Net Total.
	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26 .	1,380	..	1,47,27,440	889	..	2,75,63,337	409	..	28,81,648	278	..	19,62,223	2,957	..	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	+11,810	4,62,68,790
1926-27 .	1,521	..	1,66,88,865	848	..	2,55,72,468	389	..	31,55,212	251	..	18,98,122	3,009	..	4,73,14,667	3,54,017	4,59,60,650	68,463	878	4,60,29,991	+26,142	4,60,56,133
1927-28 .	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,83,31,890	12,63,418	286	3,89,53,393	16,36,464	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309	61,574	11,138	4,05,33,021	—26,029	4,05,07,019
1928-29 .	1,573	21,07,93 829	1,99,35,526	958	52,94,36,812	2,74,19,912	254	2,58,22,729	14,08,710	294	4,25,82,863	19,20,834	3,081	80,86,36,233	5,06,84,982	22,00,779	4,84,84,203	2,30,318	3,05,134	4,90,19,650	—38,452	4,89,81,198

RETURN No. VI.

Classified statement of receipts of super-tax in the various Provinces in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	35	15,12,802	175	11,03,297	210	26,16,099
2	Buildings and land	13	1,52,885	57	4,40,540	70	5,93,425
3	Chemical	3	50,452	4	11,004	7	61,456
4	Cotton spinning and weaving	77	17,32,196	1	518	78	17,32,714
5	Cotton pressing, ginning and cleaning	10	—1,11,304	15	54,045	25	—57,259
6	Engineering	36	5,08,950	9	64,946	45	5,73,896
7	Flour mills	7	33,614	3	6,982	10	40,596
8	Insurance—Fire, Marine and Life	52	7,76,175	..	..	52	7,76,175
9	Iron and steel works	2	6,441	4	24,976	6	31,417
10	Jute spinning and weaving	48	47,63,354	..	..	48	47,63,354
11	Jute pressing	12	2,25,652	3	27,255	15	2,52,907
12	Landing, shipping and warehousing	6	1,64,689	1	1,496	7	1,66,185
13	Mining, coal	22	3,04,032	1	1,046	23	3,05,078
14	Mining, other minerals including petroleum	19	31,82,534	5	26,944	24	32,09,478
15	Paper mills	1	1,875	..	..	1	1,875
16	Printing and publishing	5	67,611	10	43,342	15	1,10,953
17	Steam navigation—Ocean	15	1,23,760	..	..	15	1,23,760
18	Steam navigation—River	6	6,26,040	1	1,475	7	6,27,515
19	Sugar making and refining	9	[94,729	1	531	10	95,260
20	Railway	38	21,75,212	..	3,254	38	21,78,466
21	Tanneries and leather work	6	16,327	19	41,387	25	57,714
22	Tramways	7	4,87,068	..	..	7	4,87,068
23	Woollen mills	..	..	..	..	..	..
24	Others	534	1,04,63,525	1,812	2,13,36,910	2,346	3,18,00,435
	Total	963	2,73,58,619	2,121	2,31,89,948	3,084	5,05,48,567

RETURN No. VII.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66(7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
1. Madras	51,802	53,738	3,315	3,155	1,605	6	8	6	251	239	54	17	16	24,755	5,75,756	..	165	1,884	678	..	..	2	8,403	2,134	3,460
2. Bombay	68,965	71,953	6,815	7,038	4,308	29	29	7	811	760	291	..	..	16,406	16,88,946	1	210	3,686	990	1	1	12	60,001	9,422	60,440
3. Bengal	59,404	60,230	1,924	1,986	906	2	3	1	254	252	59	9	3	1,698	5,68,124	..	153	1,089	658	..	..	..	33,606	726	..
4. United Provinces.	25,117	25,902	1,518	1,414	510	1	1	1	81	74	24	6	3	2,240	1,74,556	..	107	1,527	1,238	6	3	11	2,838	90	1,422
5. Punjab	30,867	31,514	2,474	2,569	799	..	..	..	465	471	197	2	..	14	4,37,674	1	237	1,359	1,427	1	..	4	31,956	168	..
6. Burma	31,934	32,238	988	918	356	1	1	..	341	329	142	4	..	68,283	3,65,382	..	11	469	724	..	..	..	54,500	8,069	..
7. Bihar and Orissa.	17,182	17,184	1,860	1,882	655	6	4	2	479	455	203	4	2	7,312	6,88,114	1	41	1,155	586	1	..	..	11,647	65	..
8. Central Provinces and Berar.	14,737	15,026	1,465	1,505	856	10	10	..	187	190	103	3	2	985	4,06,732	..	299	193	188	2	1	8	4,548	115	484
9. Assam	5,968	6,239	180	170	48	..	..	..	9	7	1	..	..	83	5,387	..	3	240	103	..	..	..	1,594	136	..
10. Delhi	7,376	7,588	201	176	80	..	..	..	40	36	19	1	..	..	1,13,819	..	21	293	92	..	..	..	1,730	120	..
11. Coorg	137	135	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	25	..	..	..	..	..	..	..
12. Mount Abu	26	32	2	2	2	..	..	..	..	..	..	..	..	..	1,127	..	..	..	..	..	..	..	..	..	..
13. N.-W. F. Province.	4,710	4,370	534	535	185	..	..	..	123	119	52	..	3	21	36,307	..	79	251	181	..	..	..	3,522	13	..
14. Baluchistan	417	635	21	23	8	..	..	..	..	..	..	..	..	..	1,174	..	..	61	10	..	..	..	512	..	..
15. Ajmer-Merwara.	783	775	10	10	4	..	..	..	7	7	3	..	..	..	613	..	3	12	..	1	..	..	..	..	..
16. Civil and Military Station, Bangalore.	1,243	1,251	38	39	16	..	..	..	7	8	3	..	..	251	1,480	..	4	21	14	2	..	..	654	..	..
TOTAL	3,20,668	3,28,810	21,345	21,422	10,338	55	56	17	3,055	2,947	1,151	46	29	1,22,048	50,65,191	3	1,333	12,265	6,889	14	5	37	2,15,511	21,058	65,806

* Include partially successful cases also.

RETURN No. VIII.

Province.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in columns 2 and 3.	Total number of returns filed.	Number of returns in column 4 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.	Number of persons declared liable to tax;	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Madras . . .	6,983	13,129	28,736	48,848	4,076	1,528	531	36,965	30,720	21,906	6,822	32,379
2. Bombay . . .	7,291	43,538	39,948	90,777	11,409	2,048	797	63,384	52,632	29,900	28,056	49,535
3. Bengal . .	11,276	11,260	19,370	41,906	2,054	2,230	389	30,454	23,122	16,393	20,977	25,450
4. United Provinces .	6,400	5,531	14,144	26,075	2,133	940	161	18,582	12,337	7,433	6,747	17,064
5. Punjab . . .	10,375	4,899	16,371	31,645	6,266	775	156	23,188	17,855	11,474	11,354	20,160
6. Burma . . .	6,482	4,728	11,801	23,011	2,513	619	69	13,055	6,816	2,858	11,814	15,279
7. Bihar and Orissa .	2,566	1,849	7,424	11,839	612	1,665	313	8,826	6,277	2,568	4,183	8,846
8. Central Provinces and Berar.	3,864	4,444	10,235	18,709	431	575	181	14,263	11,293	6,994	4,010	10,670
9. Assam . . .	2,139	5	1,850	4,854	677	204	64	2,056	1,383	453	2,549	3,260
10. Delhi . . .	3,815	636	2,420	6,871	1,014	118	22	2,405	2,029	1,876	3,815	2,986
11. Baluchistan . .	27	476	97	600	68	37	10	547	547	547	17	464
12. North-West Frontier Province.	1,651	321	2,330	4,302	416	67	6	2,952	2,376	1,229	1,712	2,658
13. Coorg . . .	74	81	35	190	6	9	8	29	24	11	74	35
14. Mount Abu . .	2	19	25	46	..	1	1	40	38	23	5	27
15. Ajmer-Merwara .	21	201	394	616	71	23	7	797	394	29	18	552
16. Civil and Military Station, Bangalore.	522	456	394	1,372	109	11	4	329	264	234	426	453
TOTAL .	63,488	92,433	1,55,574	3,11,661	31,855	10,850	2,719	2,17,872	1,68,107	1,03,928	1,02,579	1,89,818

RETURN No. IX.

Statement showing collection under "Taxes on Income" for the years 1920-21 to 1927-28.

Serial No.	Province.	1920-21.		1921-22.		1922-23.		1923-24.		1924-25.		1925-26.		1926-27.		1927-28.	
		Net collection of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Madras	1,34,10,094	38,32,284	1,69,48,611	8,24,387	1,32,19,750	3,171	1,70,71,299	..	1,31,48,415	7,950	1,41,38,701	..	1,32,61,275	15,917	1,39,49,173	..
2	Bombay	5,64,93,838	61,58,826	8,25,08,517	11,21,569	7,87,53,268	99,876	5,34,35,749	..	4,03,77,094	..	3,50,49,017	..	3,21,10,657	653	3,24,35,551	..
3	Bengal	7,40,00,345	69,56,880	6,52,62,078	5,60,200	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778	5,93,59,514	800	5,69,89,428	1,200	4,88,33,107	1,200
4	United Provinces . .	81,01,608	7,25,654	1,21,76,192	28,323	98,32,271	..	89,17,135	..	78,87,089	..	80,53,797	..	73,91,976	..	82,54,112	..
5	Punjab	37,71,373	4,23,648	56,60,421	51,453	75,54,302	..	76,19,883	628	60,67,102	..	65,23,275	..	68,87,325	..	75,12,874	..
6	Burma	1,57,98,272	2,85,277	1,50,74,902	..	1,55,08,033	..	1,48,22,749	13,669	1,78,33,452	..	1,86,39,974	..	2,07,65,074	..	2,15,21,790	..
7	Bihar and Orissa . .	33,60,170	30,726	40,72,389	13,881	58,82,328	..	47,36,685	..	41,46,926	..	37,05,441	..	56,91,913	..	44,60,154	..
8	Central Provinces and Berar	32,36,120	..	56,52,984	..	59,92,853	..	57,82,887	..	50,85,167	..	33,14,187	..	38,75,708	..	29,47,896	..
9	Assam	10,11,737	1,406	8,35,879	..	9,16,178	..	14,37,366	..	23,79,560	..	19,04,040	..	21,32,190	..	19,61,455	..
10	Minor Provinces and India, Central.	92,74,859	4,01,205	1,09,32,282	30,755	1,11,06,688	..	1,07,54,869	..	98,78,955	..	1,06,31,125	..	1,14,39,635	..	1,24,21,851	..
	Total .	19,03,58,416	1,88,15,906	21,91,24,255	26,30,568	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,917	22,728	16,18,19,071	800	16,05,45,178	17,770	15,42,97,463	1,200

RETURN No. X.

Statement showing the number of assessees, etc., in the various Provinces (excluding assessees whose main source of income is from salaries) for the year 1928-29.

Serial No.	Province.	Number of persons assessed.	Total number of returns received.	Number of returns showing taxable income.	Number of persons declared liable to tax.	Tax on incomes in column 5.	Tax on incomes in column 6.	Difference between columns 7 and 8.
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	Rs.
1	Madras	43,930	41,169	13,682	30,242	61,84,861	1,08,12,554	46,27,693
2	Bombay	87,905	83,158	28,119	48,306	2,07,95,424	2,78,57,531	70,62,107
3	Bengal	35,120	28,734	9,724	24,259	4,39,77,170	5,24,57,995	84,80,825
4	United Provinces	22,554	18,751	5,755	16,589	28,46,351	50,43,326	21,96,975
5	Punjab	25,618	20,839	7,428	20,160	20,30,219	54,39,686	34,09,467
6	Burma	22,251	15,937	4,394	15,202	1,34,22,458	1,86,90,093	52,67,635
7	Bihar and Orissa	12,493	8,490	1,998	9,524	9,14,577	36,35,141	27,20,564
8	Central Provinces and Berar	14,957	14,668	4,567	10,661	12,94,639	30,07,727	17,13,088
9	Assam	4,137	2,301	528	2,769	5,29,124	10,20,654	4,91,530
10	Ajmer-Merwara	775	616	159	570	45,179	2,12,751	1,67,572
11	Coorg	140	116	13	59	2,169	5,485	3,316
12	Baluchistan	481	605	122	481	37,488	93,411	55,923
13	Civil and Military Station, Bangalore	636	401	190	453	1,19,646	1,30,209	10,563
14	North-West Frontier Province	2,849	2,607	795	2,658	1,87,461	9,82,024	7,94,563
	Total	73,836	2,38,392	77,474	1,81,933	9,23,86,766	12,93,88,587	3,70,01,821

MGIPC—M—IV-11-153—1-4-30—450.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Madras Province in the year ending 31st March 1929.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	224	3,88,243	2,164	69,783	91	15,832	
2	0 1 1	78	3,583	559	17,804	140	28,645	
3	0 1 0	72	3,505	377	17,111	130	48,198	
4	0 0 9	71	3,957	331	24,562	127	63,733	
5	0 0 6	37	2,889	117	9,825	43	25,372	
6	0 0 3	10	242	58	4,586	34	14,496	
	Total .	492	4,02,419	3,606	1,43,671	565	1,96,276	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	5,02,911

*Note.—Refunds to others are included in return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	2,622	(a)3,73,648	9,212	5,51,105	373	78,920	
2	0 1 1	1,087	43,090	4,402	2,94,834	190	37,765	
3	0 1 0	809	47,268	3,233	3,22,141	144	52,217	
4	0 0 9	566	56,169	2,276	3,03,940	97	43,581	
5	0 0 6	267	(b)28,780	1,008	1,32,487	50	19,501	
6	0 0 3	85	5,327	407	36,362	29	10,949	
	TOTAL .	5,436	5,54,282	20,538	16,40,869	883	2,42,933	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	2,58,673

(a) Includes refunds of Rs. 49,098 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

(b) Includes rebate of Rs. 15,634 allowed to the Local Government at 3 per cent. on the tax on interest on the Bombay Development Loans.

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bengal Province in the year ending 31st March 1929.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	1,267	2,48,350	1,813	93,438	27	27,642	
2	0 1 1	640	24,887	476	15,928	40	9,097	
3	0 1 0	461	34,485	423	29,151	33	15,943	
4	0 0 9	289	30,069	362	40,303	63	40,017	
5	0 0 6	116	10,636	188	19,639	44	27,902	
6	0 0 3	72	3,790	117	13,632	34	13,914	
	Total .	2,845	3,52,217	3,379	2,12,091	241	1,34,515	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies *	30,30,776

* Note—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the United Provinces in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	220	21,467	333	34,041	11	5,146	
2	0 1 1	170	8,304	338	11,861	16	3,322	
3	0 1 0	123	8,853	309	12,168	15	5,756	
4	0 0 9	94	5,458	219	25,018	16	6,388	
5	0 0 6	26	1,854	71	10,120	6	2,288	
6	0 0 3	26	1,148	43	4,295	4	1,676	
	Total .	659	47,084	1,313	97,503	68	24,576	

B—UNDER SECTION 49.

Refunds to companies* . . . . . Rs. 7,82,608

*Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. a. p.		Rs.		Rs.		Rs.	
1	0 1 6	94	95,567	146	8,390	30	4,613	
2	0 1 1	30	2,626	122	5,014	32	5,430	
3	0 1 0	45	3,689	157	4,957	9	3,961	
4	0 0 9	46	3,953	129	8,100	19	10,165	
5	0 0 6	20	785	64	5,660	8	3,928	
6	0 0 3	6	546	24	1,445	..	..	
	Total .	241	1,07,166	642	33,566	98	28,097	

B—UNDER SECTION 49.

	Rs.	Rs.
Refunds to companies*	99,301	2,28,000

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Burma Province in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	13	3,120	134	14,571	10	2,213	
2	0 1 1	3	90	94	6,447	44	10,224	
3	0 1 0	3	147	94	11,047	55	25,441	
4	0 0 9	3	546	83	13,657	62	36,243	
5	0 0 6	1	27	50	8,167	44	27,709	
6	0 0 3	..	..	22	1,290	12	5,859	
	Total .	23	3,930	477	55,179	227	1,07,689	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	29,60,682

* Note.—Refunds to others are included in return No, I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bihar and Orissa Province in the year ending 31st March 1929.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	87	6,487	77	2,384	*Nil*	*Nil*	
2	0 1 1	41	1,317	55	1,853	*Nil*	*Nil*	
3	0 1 0	66	4,103	73	3,116	*Nil*	*Nil*	
4	0 0 9	42	3,188	46	2,571	9	6,108	
5	0 0 6	11	328	17	1,292	*Nil*	*Nil*	
6	0 0 3	13	383	10	729	*Nil*	*Nil*	
	Total .	260	15,806	278	11,945	9	6,108	

B.—UNDER SECTION 49.

Nil.

	Rs.
Refunds to companies *	3,926

*Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Central Provinces and Berar in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of Companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 6	67	2,824 11	91	5,665 4	51	11,494 3	
2	0 1 1	41	2,181 9	145	3,634 6	30	5,380 2	
3	0 1 0	29	1,357 5	120	3,824 11	36	11,745 12	
4	0 0 9	25	1,051 7	71	3,153 12	17	8,218 1	
5	0 0 6	8	139 10	23	1,807 12	4	4,089 5	
6	0 0 3	1	0 9	9	318 1	2	22 2	
	Total .	171	7,555 3	459	18,403 14	140	40,949 9	

B—UNDER SECTION 49.

	Rs. A.
Refunds to companies *	2,47,559 4

* Note.—Refunds to others are included in Return I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Assam Province in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	38	408	65	972	..	..	
2	0 1 1	11	397	78	1,646	..	..	
3	0 1 0	11	660	54	3,286	4	2,121	
4	0 0 9	12	629	65	4,197	..	..	
5	0 0 6	6	190	26	945	2	1,491	
6	0 0 3	5	36	18	947	1	105	
	Total .	83	2,320	306	11,993	7	3,717	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	9,36,716

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the North-West Frontier Province in the year ending 31st March 1929.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	7	618	4	608	..	..	
2	0 1 1	..	..	6	79	..	..	
3	0 1 0	1	12	10	1,018	..	..	
4	0 0 9	3	108	4	40	..	..	
5	0 0 6	..	..	2	13	..	..	
6	0 0 3	..	..	1	2	..	..	
	Total .	11	738	27	1,760	..	..	

B.—UNDER SECTION 49.

Refunds to companies * . . . . . Rs. *Nil.*

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Salary Circle, Delhi Province, in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	..	..	..	332	..	..	
2	0 1 1	..	100	..	604	..	..	
3	0 1 0	..	138	..	1,951	..	..	
4	0 0 9	..	135	..	3,241	..	..	
5	0 0 6	..	150	..	1,234	..	..	
6	0 0 3	..	35	..	374	..	..	
	TOTAL .	..	558	..	7,736	..	..	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	..

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Delhi District in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of Companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. a. p.		Rs. a.		Rs. a.		Rs. a.	
1	0 1 6	15	3,288 7	34	10,874 1	3	2,068 11	
2	0 1 1	..	..	11	541 6	3	530 4	
3	0 1 0	3	194 10	16	2,230 3	2	817 11	
4	0 0 9	8	493 7	8	1,481 12	5	3,645 7	
5	0 0 6	2	17 8	7	2,171 7	2	146 4	
6	0 0 3	2	17 11	2	44 14	5	793 10	
	Total .	30	4,011 11	78	17,343 11	20	8,001 15	

B—UNDER SECTION 49.

	Rs. a.
Refunds to companies*	20,121 4

* Note.—Refunds to others are included in Return No. I.

RETURN No. IV.

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Madras Province in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	61,97,392	1,61,378	..	..	..	..	..	..	..
II	2,500 ,, 2,999 .	40,33,170	1,06,038	..	..	..	..	..	..	..
III	3,000 ,, 3,499 .	36,46,178	95,201	..	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	72,71,337	1,92,562	..	..	..	..	..	..	..
V	5,000 ,, 7,499 .	80,92,438	2,54,855	17,607	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	54,26,793	1,72,055	10,678	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	37,56,164	1,75,543	22,525	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	27,73,081	1,30,168	9,313	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	44,57,593	2,09,143	13,250	..	..	..	..	..	..
X	20,000 ,, 24,999 .	26,81,058	1,66,843	24,360	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	16,34,944	1,02,184	10,367	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	15,31,033	1,19,885	24,448	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	11,28,342	1,05,782	16,212	..	..	..	..	..	..
XIV	50,000 and over .	10,73,973	1,00,685	15,012	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	19,99,607	1,87,465	15,887	1,489	4,02,951	37,777
	(b) covered by anticipatory certificates,	..	..	..	4,892	375	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	87,035	2,264	808	..	..	..	..	..	..
	TOTAL .	5,37,90,531	20,94,586	1,64,580	20,04,499	1,87,840	15,887	1,489	4,02,951	37,777

No. IV.

ending 31st March 1929, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	22,63,084	58,866	75,87,419	1,97,714
	..	..	..	23,15,979	60,313	70,93,641	1,84,790
..	..	..	..	25,58,503	66,587	74,84,004	1,94,891
..	..	..	..	67,54,737	1,76,232	1,73,01,162	4,49,862
..	..	..	..	86,07,454	2,69,800	2,02,80,877	6,34,543
..	..	..	..	57,00,493	1,78,271	1,37,83,262	4,31,774
..	..	..	..	42,10,289	1,97,572	94,63,843	4,43,633
..	..	..	..	25,85,469	1,20,594	54,92,812	2,58,156
..	..	..	..	40,93,833	1,92,516	96,43,194	4,55,682
..	..	..	..	28,88,647	1,80,537	55,45,698	3,47,477
..	..	..	..	17,75,593	1,11,390	38,30,079	2,41,348
..	..	..	..	23,80,492	1,86,081	44,51,978	3,46,158
..	..	..	..	18,19,445	1,70,572	29,88,246	2,81,149
..	..	..	..	72,73,786	6,82,304	66,50,553	6,23,879
2,74,08,994	25,69,595	76,41,080	7,16,353	..	..	1,93,409	18,132
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
2,74,08,994	25,69,595	76,41,080	7,16,353	5,52,27,804	26,51,635	12,17,91,077	51,09,188

Interest on tax-free securities . . . . . Rs. 11,18,668

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23,24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	1,60,47,895	4,17,958	6,49,228	17,184	8,169	883	1,53,98,667	3,91,722	6,689
II	2,500 „ 2,999 .	1,34,42,790	3,51,141	4,03,516	10,720	..	828	1,30,39,274	3,39,593	5,130
III	3,000 „ 3,499 .	1,36,89,585	3,56,679	3,82,240	10,133	..	699	1,33,07,345	3,45,847	4,328
IV	3,500 „ 4,999 .	3,13,27,236	8,18,656	8,11,575	23,386	..	2,360	3,05,15,661	7,92,910	7,805
V	5,000 „ 7,499 .	3,69,80,769	11,76,805	11,02,839	36,627	1,819	2,447	3,58,77,930	11,35,912	6,655
VI	7,500 „ 9,999 .	2,49,10,548	7,92,778	9,28,878	31,586	..	3,809	2,39,81,670	7,57,383	3,226
VII	10,000 „ 12,499 .	1,74,30,296	8,39,273	5,91,718	29,399	9,581	2,097	1,68,38,578	7,98,196	1,914
VIII	12,500 „ 14,999 .	1,08,51,362	5,18,231	4,09,260	19,179	..	1,960	1,04,42,102	4,97,092	981
IX	15,000 „ 19,999 .	1,81,94,620	8,70,591	6,79,829	35,243	..	5,141	1,75,14,791	8,30,207	1,239
X	20,000 „ 24,999 .	1,11,15,403	7,19,217	4,93,006	33,784	6,843	914	1,06,22,397	6,77,676	674
XI	25,000 „ 29,999 .	72,40,616	4,65,289	4,60,063	30,536	..	2,022	67,80,553	4,32,731	377
XII	30,000 „ 39,999 .	83,63,503	6,76,572	5,70,480	44,740	4,513	1,558	77,93,023	6,25,761	369
XIII	40,000 „ 49,999 .	59,36,033	5,73,715	2,49,963	23,282	3,942	..	56,86,070	5,46,491	222
XIV	50,000 and over .	1,49,98,312	14,21,880	13,19,300	1,27,066	..	..	1,36,79,012	12,94,814	296
XV	Unclassified income—									
	(*a*) taxed at source at the maximum rate,	3,76,61,928	35,30,811	59,50,795	5,57,194	..	..	3,17,11,133	29,73,617	535
	(*b*) covered by anticipatory certificates,	4,892	375	4,892	375	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	87,035	3,072	25,960	360	..	..	61,075	2,712	11
	TOTAL .	26,82,82,823	1,35,33,043	1,50,33,542	10,30,794	34,867	24,718	25,32,49,281	1,24,42,664	40,451

	TOTAL (COLUMN 27) .	1,24,42,664
Add excess collections and miscellaneous		24,100
Add penalties (actual collections)		68,241
	TOTAL .	1,25,35,005
Deduct—		
Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15		2,68,508
Amounts paid as money order commission for sending refunds .		60
Refunds granted under section 49	5,02,911	
Refunds granted to Indian States	22,404	
Interest allowed in A. L. S. P. P. L. case	672	
Thathameda tax	268	
		5,26,255
	NET TOTAL .	1,17,40,182

RETURN No. IV

(including collections made and refunds granted by the non-Resident's Refunds Circle, Bombay).

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
I	2,000 to 2,499	1,71,71,322	4,47,046	8,702	..	..	..	..	437	12
II	2,500 „ 2,999	98,58,451	2,56,368	5,203	..	..	..	..	..	..
III	3,000 „ 3,499	84,90,067	2,21,325	4,254	..	..	..	..	..	..
IV	3,500 „ 4,999	1,81,81,046	4,76,684	6,938	..	..	..	..	421	13
V	5,000 „ 7,499	1,86,15,436	5,86,044	13,734	..	..	..	..	567	18
VI	7,500 „ 9,999	1,12,21,657	3,54,969	4,919	..	..	..	..	..	..
VII	10,000 „ 12,499	98,34,311	4,60,617	15,487	..	..	..	..	200	9
VIII	12,500 „ 14,999	65,56,937	3,07,315	6,185	..	..	..	..	..	..
IX	15,000 „ 19,999	91,10,816	4,29,382	7,696	..	..	..	..	..	..
X	20,000 „ 24,999	63,17,419	3,93,352	16,496	..	..	..	..	..	..
XI	25,000 „ 29,999	31,96,475	2,01,723	9,722	..	..	..	..	..	..
XII	30,000 „ 39,999	43,99,391	3,42,853	20,757	..	..	..	..	..	..
XIII	40,000 „ 49,999	20,76,375	1,94,012	13,582	..	..	..	..	..	..
XIV	50,000 and over	16,04,892	1,50,459	37,632	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	..	..	324	1,94,38,285	18,18,286	60,82,454	5,70,230	1,63,37,291	15,31,490
	(b) covered by anticipatory certificates.	..	..	..	1,04,60,615	9,73,538	62,230	5,823	3,74,040	31,006
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	26,978	7,401	..	..	..	..	..	..	..
	TOTAL	12,66,61,578	48,29,550	1,71,631	2,98,98,900	27,91,824	61,44,684	5,76,053	1,67,12,956	15,62,548

NOTES—

(*d*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(*c*) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23 Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

A. Excludes collection of Rs. 73,120 from the B., B. & C. I. Railway Co.

B. Includes refund of Rs. 49,098 granted to the Local Government on account of the Bombay Development Loan.

C. Includes rebate of Rs. 15,634 allowed to the Local Government on account of the tax on interest on the Bombay Development Loan.

D. Excludes refund of Rs. 40,747 paid to the B., B. & C. I. Railway Co.

granted by the non-Resident's Refunds Circle, Bombay.

ending 31st March 1929, on income in respect of which the Provincial under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	42,04,313	1,09,516	1,27,28,790	3,32,137
..	..	..	..	24,93,045	65,005	86,78,451	2,25,976
..	..	..	..	23,15,468	60,078	92,78,808	2,41,804
..	..	..	..	54,66,024	1,42,416	2,14,08,678	5,58,138
..	..	..	..	63,53,974	2,00,083	2,70,78,654	8,46,855
..	..	..	..	41,18,509	1,29,289	1,87,43,439	5,90,543
..	..	..	..	32,56,995	1,53,020	1,53,27,115	7,14,992
..	..	..	..	16,37,651	76,783	82,08,456	3,84,272
..	..	..	..	28,48,084	1,35,050	1,49,57,158	7,01,028
..	..	..	..	15,50,905	97,107	1,32,66,047	8,24,204
..	..	..	..	12,89,629	80,940	90,32,333	5,64,883
..	..	..	..	21,89,262	1,72,527	1,19,36,168	9,30,823
..	..	..	..	14,86,805	1,39,388	91,29,124	8,49,152
..	..	..	..	91,00,685	8,51,881	3,00,01,555	28,17,448
6,57,51,352	A. 61,51,637	1,64,74,220	15,44,555	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
6,57,51,352	61,51,637	1,64,74,220	15,44,555	4,83,11,349	24,13,083	20,97,74,776	1,05,82,255

Interest on tax-free securities . . . . . Rs. 1,59,21,856

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).*	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	3,41,04,862	8,97,413	10,47,723	27,585	48,314	2,167	3,30,57,139	8,19,347	18,794
II	2,500 „ 2,999	2,10,29,947	5,52,552	3,93,045	10,325	--	837	2,06,36,902	5,41,390	8,402
III	3,000 „ 3,499	2,00,84,343	5,27,461	4,05,602	10,785	--	870	1,96,78,741	5,15,806	6,781
IV	3,500 „ 4,999	4,50,56,169	11,84,189	8,49,528	23,129	--	2,249	4,42,06,641	11,58,811	11,659
V	5,000 „ 7,499	5,20,48,631	16,46,734	7,31,566	25,019	14,197	3,752	5,13,17,065	16,03,766	9,944
VI	7,500 „ 9,999	3,40,83,605	10,79,720	824,485	27,479	102	6,875	3,32,59,120	10,45,264	4,490
VII	10,000 „ 12,499	2,84,18,621	13,44,125	6,68,397	34,624	48,389	2,168	2,77,50,224	12,58,944	3,118
VIII	12,500 „ 14,999	1,64,03,044	7,74,555	3,48,294	16,334	--	1,165	1,60,54,750	7,57,056	1,539
IX	15,000 „ 19,999	2,69,16,058	12,73,156	8,32,941	41,930	--	5,595	2,60,83,117	12,25,631	1,867
X	20,000 „ 24,999	2,11,34,371	13,31,159	6,12,690	39,690	27,172	1,014	2,05,21,681	12,63,283	1,206
XI	25,000 „ 29,999	1,35,18,437	8,57,268	2,16,086	14,079	--	1,468	1,33,02,351	8,41,721	633
XII	30,000 „ 39,999	1,85,24,821	14,66,960	3,63,147	30,110	16,302	1,365	1,81,61,674	14,19,183	728
XIII	40,000 „ 49,999	1,26,92,304	11,96,134	3,13,109	30,633	19,001	15	1,23,79,195	11,46,485	422
XIV	50,000 and over	4,07,07,132	38,57,420	12,04,644	1,59,806	--	--	3,95,02,488	36,97,614	715
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	12,40,83,602	1,16,16,522	2,44,79,598	B. 22,76,292	--	--	9,96,04,004	93,40,230	*797
	(b) covered by anticipatory certificates.	1,08,96,885	10,10,367	1,08,96,885	10,10,367	--	--	--	--	--
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	26,978	7,401	--	--	--	82	26,978	7,319	18
	TOTAL	51,97,29,810	3,06,23,136	4,41,87,740	37,78,187	1,73,477	29,622	47,55,42,070	2,66,41,850	71,112

* This excludes the number of assessees suffering tax at source on the interest on Government Securities alone, as the Public Debt Office is unable to supply the same.

		Rs.
Total (column 27)		2,66,41,850
Add—Excess collections and miscellaneous	Rs. 88,957	
Add—Penalties (actual collections)	57,087	
Add—Unpaid refunds of 1928-29	1,46,067	
		2,92,111
TOTAL		2,69,33,961
C.—*Deduct*—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	14,34,411	
Deduct—Amounts paid as money order commission for sending refunds.	1,067	
Deduct—Refunds of 1927-28 paid in 1928-29	1,10,331	
Deduct—Interest paid under section 66 (7)	60,440	
D. *Deduct*—Refunds and rebates under section 49, and as per arrangement with Native States, etc.	2,64,446	
		18,70,695
Net collections		2,50,63,266

RETURN No. IV.

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bengal Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2 000 to 2,499	75,98,886	2,04,162	9,866	..	..	..	..	..	..
II	2,500 ,, 2,999	57,97,694	1,55,328	3,847	..	..	..	..	..	..
III	3,000 ,, 3,499	58,46,015	1,59,724	2,898	..	..	..	..	..	..
IV	3,500 ,, 4,999	1,38,58,172	3,93,762	6,187	..	..	..	..	..	..
V	5,000 ,, 7,499	1,81,95,935	6,21,576	22,328	..	..	..	..	..	..
VI	7,500 ,, 9,999	1,72,75,904	6,21,366	14,721	..	..	..	..	..	..
VII	10,000 ,, 12,499	1,11,21,896	5,13,990	45,523	..	..	..	..	..	..
VIII	12,500 ,, 14,999	76,80,513	3,60,609	21,390	..	..	..	..	..	..
IX	15,000 ,, 19,999	1,08,65,934	5,45,446	28,076	..	..	..	..	..	..
X	20,000 ,, 24,999	72,87,891	4,44,000	53,954	..	..	..	..	..	..
XI	25,000 ,, 29,999	41,43,125	2,56,911	23,038	..	..	..	..	..	..
XII	30,000 ,, 39,999	52,37,322	3,87,398	57,951	..	..	..	..	..	..
XIII	40,000 ,, 49,999	23,08,211	1,99,447	46,012	..	..	..	..	..	..
XIV	50,000 and over	52,57,883	4,48,545	1,88 050	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	7,56,065	70,878	..	..	1,18,59,723	11,11,849
	(b) covered by anticipatory certificates,	..	..	..	43,156	400	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	39,42,205	1,78,876	562	..	..	..	..	..	..
	TOTAL	12,64,17,586	54,91,140	5,24,403	7,99,221	71,278	..	..	1,18,59,723	11,11,849

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1929, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	15,00,131	39,002	72,52,193	1,89,025
..	..	..	..	13,39,749	34,900	55,13,780	1,43,442
..	..	..	..	13,84,686	36,015	54,46,555	1,41,594
..	..	..	..	39,93,925	1,04,650	1,27,96,151	3,31,884
..	..	..	..	49,82,505	1,55,704	1,62,09,908	5,05,974
..	..	..	..	41,92,356	1,31,346	1,14,67,217	3,59,958
..	..	..	..	33,37,222	1,56,874	82,17,059	3,87,031
..	..	..	..	16,08,008	76,071	49,22,103	2,31,218
..	..	..	..	35,63,619	1,69,410	95,91,027	4,47,882
..	..	..	..	18,82,556	1,19,556	62,68,179	3,88,792
..	..	..	..	15,86,912	1,00,869	46,49,535	2,94,750
..	..	..	..	20,45,270	1,59,581	68,05,852	5,30,316
..	..	..	..	11,44,805	1,06,733	45,03,270	4,16,048
..	..	..	..	71,26,075	6,78,638	2,41,98,716	22,57,110
19,86,27,616	1,86,21,339	4,34,30,453	40,71,605	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
19,86,27,616	1,86,21,339	4,34,30,453	40,71,605	3,96,87,819	20,69,349	12,78,41,545	66,25,019

Interest on tax-free securities . . . . . Rs. 1,85,57,585

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,63,51,210	4,42,055	1,99,973	5,999	13,444	516	1,61,51,237	4,22,096	7,502
II	2,500 „ 2,999	1,26,51,223	3,37,517	81,001	2,141	1	464	1,25,70,222	3,34,911	4,708
III	3,000 „ 3,499	1,26,77,256	3,40,231	68,140	1,945	..	592	1,26,09,116	3,37,694	3,944
IV	3,500 „ 4,999	3,06,48,248	8,36,483	3,03,529	8,612	46	3,792	3,03,44,719	8,24,033	7,508
V	5,000 „ 7,499	3,93,88,348	13,05,582	3,08,987	11,602	5,408	8,173	3,90,79,361	12,80,399	6,720
VI	7,500 „ 9,999	3,29,35,477	11,27,391	3,67,697	13,992	1,270	11,768	3,25,67,780	11,00,361	3,993
VII	10,000 „ 12,499	2,26,76,177	11,03,418	3,62,214	28,654	31,467	3,135	2,23,13,963	10,40,162	2,148
VIII	12,500 „ 14,999	1,42,10 624	6,89,288	2,55,435	12,198	..	3,786	1,39,55,189	6,73,304	1,123
IX	15,000 „ 19,999	2,40,20,580	11,90,814	4,43,979	25,780	100	8,773	2,35,76,601	11,56,161	1,555
X	20,000 „ 24,999	1,54,38,626	10,06,302	3,35,080	20,440	17,843	1,146	1,51,03,546	9,66,873	790
XI	25,000 „ 29,999	1,03,79,572	6,75,568	2,92,224	22,947	468	2,412	1,00,87,348	6,49,741	459
XII	30,000 „ 39,999	1,40,88,444	11,35,246	1,94,465	16,109	16,230	1,235	1,38,93,979	11,01,672	497
XIII	40,000 „ 49,999	79,56,286	7,68,235	2,57,224	23,969	5,225	760	76,99,062	7,38,281	238
XIV	50,000 and over	3,65,82,674	35,72,343	16,55,367	1,50,773	..	488	3,49,27,307	34,21,082	633
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	25,46,73,857	2,38,75,671	47,68,198	4,47,980	..	..	24,99,05,659	2,34,27,691	1,755
	(b) covered by anticipatory certificates,	43,156	400	..	..	..	..	43,156	400	1
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	39,42,205	1,79,438	5,50,743	23,694	..	867	33,91,462	1,54,877	3,156
	TOTAL	54,86,63,963	3,85,85,982	1,04,44,256	8,16,835	91,502	47,907	53,82,19,707	3,76,29,738	46,730

NOTES—

	Rs.
TOTAL (COLUMN 27)	3,76,29,738
Add excess collections and miscellaneous	28,402
Add penalties (actual collections)	20,338
TOTAL	3,76,78,478
Deduct refunds and rebates at 3, 6, 9, 12 and 18 pies on account of incomes shown in columns 6 to 15	2,97,786
Deduct amounts paid as money order commission for sending refunds	181
	3,73,80,511
Deduct refunds under section 49	33,55,203
NET TOTAL	3,40,25,308

RETURN No. IV.

Classification of grades of Income-tax collected in the United Provinces in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34 cases in which income or tax on extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collection on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	41,38,057	1,08,272	5,998	..	..	..	..	..	..
II	2,500 „ 2,999	28,82,665	76,337	1,443	..	..	..	..	..	..
III	3,000 „ 3,499	24,75,163	65,886	1,035	..	..	..	..	..	..
IV	3,500 „ 4,999	48,15,259	1,30,115	2,315	..	..	..	..	..	..
V	5,000 „ 7,499	62,42,111	2,00,509	9,535	..	..	..	..	..	..
VI	7,500 „ 9,999	43,86,649	1,53,400	4,014	..	..	..	..	..	..
VII	10,000 „ 12,499	26,76,753	1,22,262	16,161	..	..	..	..	..	..
VIII	12,500 „ 14,999	19,36,280	92,352	4,245	..	..	..	..	..	..
IX	15,000 „ 19,999	30,96,775	1,52,090	4,006	..	..	..	..	..	..
X	20,000 „ 24,999	15,93,679	92,637	11,395	..	..	..	..	..	..
XI	25,000 „ 29,999	8,68,069	60,438	3,472	..	..	..	..	..	..
XII	30,00 „ 39,999	16,83,241	1,20,070	17,348	..	..	..	..	..	..
XIII	40,000 „ 49,999	8,21,883	71,493	9,181	..	..	..	..	..	..
XIV	50,000 and over	6,27,938	53,760	14,177	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	..	..	..	19,88,759	1,86,019	..	..	2,38,396	22,350
	(b) covered by anticipatory certificates,	..	..	..	26,078	1,112	..	..	3	1
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	9,85,641	26,582	..	..	..	..	..	..	..
	TOTAL	3,92,30,163	15,26,203	1,04,325	20,14,837	1,87,131	..	..	2,38,399	22,351

No. IV.

ending 31st March 1929, on Income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	52,21,377	1,35,823	32,08,272	83,792
..	..	..	..	35,97,145	93,704	22,89,396	59,879
..	..	..	..	37,86,714	99,263	21,93,959	57,166
..	..	..	..	85,22,389	2,22,128	50,05,599	1,30,698
..	..	..	..	87,32,057	2,72,303	54,02,682	1,68,555
..	..	..	..	57,25,446	1,79,875	38,89,209	1,22,342
..	..	..	..	32,21,103	1,50,845	28,92,573	1,35,290
..	..	..	..	17,04,080	78,830	13,30,119	61,580
..	..	..	..	28,34,724	1,34,677	19,86,456	98,859
..	..	..	..	18,59,883	1,15,994	16,23,246	1,00,763
..	..	..	..	15,14,888	98,200	11,45,428	70,928
..	..	..	..	17,48,540	1,34,044	16,89,042	1,31,541
..	..	..	..	10,90,206	1,01,826	8,89,583	82,451
..	..	..	..	49,27,542	4,63,486	25,33,365	2,33,106
2,17,51,031	20,39,161	14,96,492	1,40,294	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	4,600	11	..	..
2,17,51,031	20,39,161	14,96,492	1,40,294	5,44,90,694	22,81,110	3,60,78,929	15,39,950

Interest on tax-free securities . . . Rs. 21,97,785.

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the United Provinces in the year ending 31st March 1929, on Income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,25,67,706	3,33,885	2,66,542	7,108	4,333	1,061	1,23,01,164	3,21,383	5,796
II	2,500 ,, 2,999	87,69,206	2,31,363	1,02,891	2,812	..	313	86,66,315	2,28,238	3,298
III	3,000 ,, 3,499	84,55,836	2,23,350	64,549	1,723	..	429	83,91,287	2,21,198	2,646
IV	3,500 ,, 4,999	1,83,43,247	4,85,256	1,60,636	4,986	..	1,596	1,81,82,611	4,78,674	4,615
V	5,000 ,, 7,499	2,03,76,850	6,50,902	1,97,742	6,708	556	1,690	2,01,79,108	6,41,948	3,561
VI	7,500 ,, 9,999	1,40,01,304	4,59,631	2,05,156	9,421	23	4,618	1,37,96,148	4,45,569	1,737
VII	10,000 ,, 12,499	87,90,429	4,24,558	72,720	4,172	4,523	1,035	87,17,709	4,14,828	876
VIII	12,500 ,, 14,999	49,70,479	2,37,007	1,09,618	6,235	1	2,749	48,60,861	2,28,022	445
IX	15,000 ,, 19,999	79,17,955	3,89,632	1,30,956	6,157	..	3,101	77,86,999	3,80,374	540
X	20,000 ,, 24,999	50,76,808	3,20,789	1,20,004	8,413	2,414	558	49,56,804	3,09,404	265
XI	25,000 ,, 29,999	35,28,385	2,33,038	14,926	933	78	1,235	35,13,459	2,30,792	159
XII	30,000 ,, 39,999	51,20,823	4,03,003	45,534	3,647	2,847	1,841	50,75,289	3,94,668	188
XIII	40,000 ,, 49,999	28,01,672	2,64,951	6,668	609	518	6	27,95,004	2,63,818	83
XIV	50,000 and over	80,88,345	7,67,529	4,12,331	38,434	..	4,099	76,76,514	7,24,996	133
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	2,54,74,678	23,87,824	6,75,385	61,064	606	161	2,47,99,293	23,25,993	858
	(*b*) covered by anticipatory certificates,	26,081	1,113	2,780	261	..	34	23,301	818	1
	(*c*) other incomes, *e.g.* round sums paid in exceptional cases by employers.	9,90,241	26,694	1,70,953	5,378	..	286	8,19,288	21,030	705
	TOTAL	15,53,00,545	78,40,525	27,59,391	1,68,061	15,899	24,812	15,25,41,154	76,31,753	25,401

	Rs.
TOTAL (COLUMN 27)	76,31,753
Add—Excess collections and miscellaneous	16,566
Add—Penalties (actual collections)	36,769
TOTAL	76,85,088
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	1,05,404
Deduct—Amounts paid as Money Order commission for ending refunds	6
NET TOTAL	75,79,678

RETURN No. IV.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Punjab Province in Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	32,61,619	84,938	5,233	..	..	..	..	..	..
II	2,500 „ 2,999 .	20,84,774	54,291	1,770	..	..	..	..	..	..
III	3,000 „ 3,499 .	17,19,475	44,778	1,832	..	..	..	..	..	..
IV	3,500 „ 4,999 .	39,35,808	1,02,495	2,300	..	..	..	..	..	..
V	5,000 „ 7,499 .	55,09,024	1,72,157	6,230	..	..	..	..	..	..
VI	7,500 „ 9,999 .	31,81,696	99,428	1,178	..	..	..	..	..	..
VII	10,000 „ 12,499 .	42,45,483	1,05,257	9,530	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	16,81,899	78,839	1,913	..	..	..	..	..	..
IX	15,000 „ 19,999 .	20,14,379	94,424	985	..	..	..	..	..	..
X	20,000 „ 24,999 .	17,52,800	1,09,550	7,530	..	..	..	..	..	..
XI	25,000 „ 29,999 .	11,54,320	72,145	1,013	..	..	..	..	..	..
XII	30,000 „ 39,999 .	13,73,440	1,07,300	4,652	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	5,94,027	55,690	1,587	..	..	..	..	..	..
XIV	50,000 and over .	5,20,523	48,799	3,036	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	217	30,90,603	2,89,744	..	..	1,33,035	12,472
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	2,805	..	..	..	..	..	..	..
	TOTAL .	3,30,29,267	12,32,896	49,006	30,90,603	2,89,744	..	..	1,33,035	12,472

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the year ending 31st March 1929, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	41,06,419	1,06,938	40,26,355	1,04,853
..	..	..	..	36,69,619	95,563	36,36,826	94,709
..	..	..	..	36,19,046	94,246	33,86,035	88,178
..	..	..	..	88,45,094	2,30,341	73,83,014	1,02,266
..	..	..	..	99,18,368	3,09,949	81,62,304	2,55,072
..	..	..	..	60,78,528	1,89,954	53,22,240	1,66,320
..	..	..	..	46,16,960	2,16,420	39,16,181	1,83,571
..	..	..	..	19,41,333	91,000	22,84,416	1,07,082
..	..	..	..	25,41,163	1,19,117	31,44,640	1,47,405
..	..	..	..	16,34,320	1,02,145	19,85,616	1,24,101
..	..	..	..	11,71,136	73,196	16,27,312	1,01,707
..	..	..	..	11,98,541	93,636	14,07,654	1,09,973
..	..	..	..	6,54,805	61,388	13,15,275	1,23,307
..	..	..	..	27,62,421	2,58,977	38,55,563	3,61,459
81,46,155	7,63,702	15,94,720	1,49,505	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
81,46,155	7,63,702	15,94,720	1,49,505	5,27,57,753	20,42,870	5,14,53,431	21,60,003

Interest on tax-free securities . . . . . Rs. 4,96,799

RETURN No. IV-*contd.*

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33, or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18)	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to 2,499	1,13,94,393	3,01,962	6,57,446	17,121	4,917	1,218	1,07,36,947	2,78,706	5,219	
II	2,500 „ 2,999	93,91,219	2,46,333	3,24,787	8,458	..	549	90,66,432	2,37,326	3,410	
III	3,000 „ 3,499	87,24,556	2,29,034	1,54,675	4,028	..	497	85,69,881	2,24,509	2,938	
IV	3,500 „ 4,999	2,01,63,916	5,27,402	4,56,077	11,877	..	718	1,97,07,839	5,14,807	4,920	
V	5,000 „ 7,499	2,35,89,696	7,43,408	7,20,000	22,500	5,984	888	2,28,69,696	7,14,036	4,183	
VI	7,500 „ 9,999	1,45,82,464	4,56,880	5,54,688	17,334	..	402	1,40,27,776	4,39,144	1,935	
VII	10,000 „ 12,499	1,27,78,624	5,14,778	6,75,648	31,671	19,940	850	1,21,02,976	4,62,317	1,207	
VIII	12,500 „ 14,999	59,07,648	2,78,834	3,89,141	18,241	..	1,062	55,18,507	2,59,531	505	
IX	15,000 „ 19,999	77,00,182	3,61,931	3,55,627	16,670	..	541	73,44,555	3,44,720	589	
X	20,000 „ 24,999	53,72,736	3,43,326	3,81,600	23,850	7,743	1,674	49,91,136	3,10,059	339	
XI	25,000 „ 29,999	39,52,768	2,48,061	2,52,512	15,782	..	1,108	37,00,256	2,31,171	168	
XII	30,000 „ 39,999	39,79,635	3,15,561	4,65,331	36,354	3,444	3,010	35,14,304	2,72,753	160	
XIII	40,000 „ 49,999	25,64,107	2,41,972	2,83,051	26,536	712	..	22,81,056	2,14,724	81	
XIV	50,000 and over	71,38,507	6,72,271	18,14,496	1,70,109	..	..	53,24,011	5,02,162	125	
XV	Unclassified income:—										
	(a) taxed at source at the maximum rate,	1,29,64,513	12,15,640	11,21,269	1,05,119	..	309	1,18,43,244	11,10,212	230	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	2,805	..	2,220	..	..	..	585	..	
	TOTAL	15,02,04,964	67,00,198	86,06,348	5,27,870	42,740	12,826	14,15,98,616	61 16,762	26,009	

	Rs.
TOTAL (COLUMN 27)	61,16,762
Add excess collections and miscellaneous	26,720
Add penalties (actual collections)	54,455
TOTAL	61,97,937
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	2,82,445
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL	59,15,492

RETURN No. IV.

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Burma Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or allowances originally granted for			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	78,46,935	2,04,414	5,152	..	..	..	..	..	..
II	2,500 ,, 2,999	47,65,967	1,24,230	1,889	..	..	..	..	..	..
III	3,000 ,, 3,499	45,72,048	1,19,061	1,198	..	..	..	..	..	..
IV	3,500 ,, 4,999	85,50,912	2,22,804	3,152	..	..	..	..	..	..
V	5,000 ,, 7,499	94,11,007	2,94,412	5,652	..	..	..	..	..	..
VI	7,500 ,, 9,999	76,34,985	2,38,613	3,936	..	..	..	..	..	..
VII	10,000 ,, 12,499	49,82,584	2,33,274	5,433	..	..	..	..	..	..
VIII	12,500 ,, 14,999	45,38,508	2,12,532	5,014	..	..	..	..	..	..
IX	15,000 ,, 19,999	71,58,407	3,35,871	6,112	..	..	..	..	..	..
X	20,000 ,, 24,999	39,34,041	2,51,754	8,107	..	..	..	..	..	..
XI	25,000 ,, 29,999	30,30,988	1,89,425	6,347	..	..	..	..	..	..
XII	30,000 ,, 39,999	27,28,212	2,13,142	6,324	..	..	..	..	..	..
XIII	40,000 ,, 49,999	10,30,543	96,611	7,566	..	..	..	..	..	..
XIV	50,000 and over	9,41,363	88,252	11,037	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	5,82,286	54,589	458	43	17,72,693	1,66,190
	(b) covered by anticipatory certificates,	..	..	..	69,472	2,088	32	1	3,809	99
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	7,11,26,500	28,24,395	76,919	6,51,758	56,677	485	44	17,76,502	1,66,289

No. IV.

ending 31st March 1929, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	61,767	1,608	60,63,857	1,57,915
..	..	..	..	46,724	1,217	38,37,845	99,940
..	..	..	..	25,553	665	43,28,110	1,12,707
..	..	..	..	95,159	2,478	99,46,866	2,59,043
..	..	..	..	2,71,182	8,476	1,21,78,872	3,80,594
..	..	..	..	3,21,341	10,039	92,24,442	2,88,435
..	..	..	..	3,64,448	17,082	80,14,597	3,75,780
..	..	..	..	4,94,834	23,193	44,08,817	2,06,664
..	..	..	..	8,86,702	41,564	84,31,779	3,95,234
..	..	..	..	7,05,877	44,116	62,83,502	3,92,719
..	..	..	..	5,10,172	31,886	47,81,017	2,98,814
..	..	..	..	11,53,311	90,057	67,07,553	5,24,031
..	..	..	..	11,27,748	1,05,725	41,78,741	3,91,757
..	..	..	..	49,79,878	4,66,863	1,76,18,029	16-51,691
6,78,02,814	63,56,515	91,04,381	8,53,536	..	..	39,33,994	2,68,812
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
6,78,02,814	63,56,515	91,04,381	8,53,536	1,10,44,696	8,44,969	10,99,38,021	59,04,186

Interest on tax-free securities . . . . . Rs. 2,72,779

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*concld.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income (*d*).	Tax (*d*).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,39,72,559	3,69,089	1,22,847	3,201	5,413	7,987	1,38,49,712	3,52,488	6,863
II	2,500 ,, 2,999	86,50,536	2,27,276	45,627	1,187	86	3,324	86,04,909	2,22,679	3,150
III	3,000 ,, 3,499	89,25,711	2,33,631	66,927	1,743	..	3,635	88,58,784	2,28,253	2,664
IV	3,500 ,, 4,999	1,85,92,937	4,87,477	1,30,891	3,405	208	4,079	1,84,62,046	4,79,785	4,400
V	5,000 ,, 7,499	2,18,61,061	6,89,134	2,42,618	7,579	6,618	6,638	2,16,18,443	6,68,299	3,585
VI	7,500 ,, 9,999	1,71,80,768	5,41,023	1,43,968	4,645	384	8,390	1,70,36,800	5,27,604	1,908
VII	10,000 ,, 12,499	1,33,61,629	6,31,569	2,09,250	10,206	22,677	4,323	1,31,52,379	5,94,363	1,237
VIII	12,500 ,, 14,999	94,42,159	4,47,403	1,51,938	7,126	155	3,898	92,90,221	4,36,224	666
IX	15,000 ,, 19,999	1,64,76,888	7,78,781	2,28,149	10,803	..	7,276	1,62,48,739	7,60,702	1,010
X	20,000 ,, 24,999	1,09,23,420	6,96,696	3,51,611	22,326	13,250	7,716	1,05,71,809	6,53,404	502
XI	25,000 ,, 29,999	83,22,177	5,26,472	2,24,184	14,010	608	3,806	80,97,993	5,08,048	347
XII	30,000 ,, 39,999	1,05,89,076	8,33,554	4,38,633	34,356	8,874	4,914	1,01,50,443	7,85,410	325
XIII	40,000 ,, 49,999	63,37,032	6,01,659	4,35,285	40,732	7,694	3,640	59,01,747	5,49,593	168
XIV	50,000 and over	2,35,39,270	22,17,843	13,42,971	1,25,902	..	3,565	2,21,96,299	20,88,376	320
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	8,31,96,621	77,99,685	5,59,044	52,316	..	499	8,26,37,577	77,46,870	392
	(*b*) covered by anticipatory certificates,	73,313	2,188	..	..	..	..	73,313	2,188	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	27,14,45,157	1,70,83,480	46,93,943	3,39,537	65,967	73,690	26,67,51,214	1,66,04,286	27,537

	Rs.
TOTAL (COLUMN 27)	1,66,04,286
Add—excess collections and miscellaneous	11,694
Add—advance collections	1,74,000
Add—penalties (actual collections)	1,04,684
TOTAL	1,68,94,664
Deduct—refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	1,49,469
Deduct—refunds under section 49	29,40,623
Deduct—amounts paid as money order commission for sending refunds	2
Deduct—Thathameda rebates granted	57,618
NET TOTAL	1,37,46,952

RETURN No. IV.

Classification of grades of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1929, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Bihar and Orissa Province in Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	21,41,867	55,546	2,932	..	..	..	..	..	..
II	2,500 „ 2,999	13,82,247	36,768	1,688	..	..	..	..	..	..
III	3,000 „ 3,499	17,80,627	45,463	1,361	..	..	..	..	..	..
IV	3,500 „ 4,999	35,13,579	93,064	4,068	..	..	..	..	..	..
V	5,000 „ 7,499	37,82,134	1,19,468	8,235	..	..	..	..	..	..
VI	7,500 „ 9,999	27,97,770	90,281	4,076	..	..	..	..	..	..
VII	10,000 „ 12,499	19,88,118	91,630	9,517	..	..	..	..	..	..
VIII	12,500 „ 14,999	15,16,539	72,715	3,012	..	..	..	..	..	..
IX	15,000 „ 19,999	25,29,355	1,26,803	3,463	..	..	..	..	..	..
X	20,000 „ 24,999	15,31,139	95,309	7,235	..	..	..	..	..	..
XI	25,000 „ 29,999	11,58,415	73,488	1,105	..	..	..	..	..	..
XII	30,000 „ 39,999	12,05,600	92,555	6,041	..	..	..	..	..	..
XIII	40,000 „ 49,999	6,80,651	63,109	104	..	..	..	..	..	..
XIV	50,000 and over	3,18,969	29,839	4,264	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	*Nil*	*Nil*	*Nil*	5,79,327	54,312	*Nil*	*Nil*	1,077	101
	(b) Covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) Other incomes, *e.g.*, round sums paid in exception a l cases by employers.	6,32,051	24,628	..	..	..	..	..	..	..
	TOTAL	2,69,59,056	11,07,661	57,101	5,79,327	54,312	..	..	1, 077	101

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the year ending 31st March 1929, on Income in respect of which the Provincial under Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	14,62,872	39,263	15,06,837	39,901
..	..	..	..	10,08,558	32,056	11,33,985	29,354
..	..	..	..	15,56,646	42,107	14,80,670	39,164
..	..	..	..	41,88,896	1,10,863	38,79,940	1,00,401
..	..	..	..	52,55,394	1,64,392	44,33,400	1,37,876
..	..	..	..	36,10,045	1,12,643	33,09,390	1,03,121
..	..	..	..	30,93,470	1,53,753	22,65,944	1,05,320
..	..	..	..	16,31,584	76,403	14,69,166	68,720
..	..	..	..	20,69,638	97,166	17,65,722	82,547
..	..	..	..	17,69,809	1,09,934	12,98,510	81,158
..	..	..	..	13,09,584	78,961	8,36,317	54,149
..	..	..	..	16,50,246	1,31,832	14,20,811	1,11,651
..	..	..	..	7,87,961	71,068	5,70,669	53,513
..	..	..	..	29,58,111	2,78,695	1,34,69,458	12,62,476
7,83,833	73,485	2,71,584	25,461	*Nil*	*Nil*	*Nil*	*Nil*
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
7,83,833	73,485	2,71,584	25,461	3,23,52,814	14,99,186	3,88,40,819	22,69,351

Interest on tax-free securities . . . . . Rs. 6,65,197

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1929, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income (d).	Tax (d).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected, (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	51,11,576	1,37,642	2,30,593	6,604	4,349	425	48,80,983	1,26,864	2,447
II	2,500 „ 2,999	35,24,790	99,866	1,09,037	2,839	26	27	34,15,753	96,974	1,364
III	3,000 „ 3,499	48,17,943	1,28,095	1,32,672	3,441	9	28	46,85,271	1,24,622	1,514
IV	3,500 „ 4,999	1,15,82,415	3,08,396	2,75,048	7,158	153	530	1,13,07,367	3,00,550	2,888
V	5,000 „ 7,499	1,34,70,928	4,29,971	3,74,752	11,709	3,844	290	1,30,96,176	4,14,128	2,406
VI	7,500 „ 9,999	97,17,205	3,10,121	3,37,259	12,107	356	833	93,29,946	2,96,825	1,207
VII	10,000 „ 12,499	73,47,527	3,60,220	3,89,514	18,101	8,031	152	69,58,013	3,33,936	754
VIII	12,500 „ 14,999	46,17,289	2,20,850	1,68,317	7,206	*Nil*	317	44,48,972	2,13,327	867
IX	15,000 „ 19,999	63,64,715	3,09,979	5,05,505	23,542	556	776	58,59,210	2,85,105	414
X	20,000 „ 24,999	45,99,458	2,93,636	1,98,427	12,705	1,221	328	44,01,031	2,79,382	281
XI	25,000 „ 29,999	33,04,316	2,07,698	2,04,070	12,719	60	443	31,00,246	1,94,476	183
XII	30,000 „ 39,999	42,76,657	3,42,079	3,09,217	24,002	1,803	571	39,67,440	3,15,703	144
XIII	40,000 „ 49,999	20,39,281	1,87,794	1,18,626	11,121	1,102	782	19,20,655	1,74,789	48
XIV	50,000 and over	1,67,46,538	15,75,274	7,82,355	73,345	37	*Nil*	1,59,64,183	15,01,892	100
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	16,35,821	1,53,359	1,90,494	17,859	*Nil*	*Nil*	14,45,327	1,35,500	56
	(b) covered by anticipatory certificates.	--	--	--	--	--	--	--	--	--
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	6,32,051	21,628	16,464	755	*Nil*	536	6,15,587	20,337	419
	TOTAL	9,97,88,510	50,86,608	43,92,350	2,44,613	21,552	6,033	9,53,96,160	48,14,410	14,492

	Rs.
Total (column 27)	48,14,410
Add—Excess collections and miscellaneous	43,078
Add—penalties (actual collections)	43,688
TOTAL	49,01,176
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	24,988
Deduct—Amounts paid as money order commission for sending refunds	139
NET TOTAL	48,76,058

RETURN No. IV.

RETURN

Classification of grades of income-tax collected in the Central Provinces and cial Government has a

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs. A.
I	2,000 to 2,499	19,72,079	48,125 5	2,863 4	..	..	..	..	..	..
II	2,500 ,, 2,999	19,80,878	29,328 13	473 8	..	..	..	..	..	..
III	3,000 ,, 3,499	11,68,292	31,581 7	284 11	..	..	..	..	..	..
IV	3,500 ,, 4,999	21,13,772	56,889 1	762 13	..	..	..	..	..	..
V	5,000 ,, 7,499	19,60,432	62,036 11	2,451 9	..	..	..	..	..	..
VI	7,500 ,, 9,999	13,01,081	44,721 7	549 7	..	..	..	..	..	..
VII	10,000 ,, 12,499	10,95,382	50,213 11	4,387 11	..	..	..	..	..	..
VIII	12,500 ,, 14,999	7,11,745	32,550 15	556 13	..	..	..	..	..	..
IX	15,000 ,, 19,999	12,30,831	60,404 14	513 1	..	..	..	..	..	..
X	20,000 ,, 24,999	5,68,214	33,487 3	4,240 8	..	..	..	..	..	..
XI	25,000 ,, 29,999	5,85,126	36,738 0	935 1	..	..	..	..	..	..
XII	30,000 ,, 39,999	6,84,490	52,995 0	2,869 15	..	..	..	..	..	..
XIII	40,000 ,, 49,999	2,04,012	19,218 10	2,035 15	..	..	..	..	..	..
XIV	50,000 and over	1,75,608	16,461 9	1,893 3	..	..	..	..	..	..
XV	Unclassified income:									
	(a) taxed at source at the maximum rate.	..	..	..	3,24,924	30,461 11	..	..	16,012	1,501 1
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	1,52,376	4,018 4	..	..	..	..	..	..	..
	TOTAL	1,50,04,318	5,73,720 14	24,817 7	3,24,924	30,461 11	..	..	16,012	1,501 1

NOTES—

a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

No. IV.

Berar in the year ending 31st March 1929, on income in respect of which the Provin- share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(*b*) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax. collected.
12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs. A.
..	..	..	..	33,80,633	86,505 15	25,44,245	66,086 2
..	..	..	..	22,89,520	59,817 10	13,94,062	37,353 6
..	..	..	..	18,97,671	47,896 14	16,24,264	42,403 0
..	..	..	..	48,99,653	1,28,587 7	37,71,982	98,541 0
..	..	..	..	52,65,464	1,66,117 1	41,83,325	1,31,908 2
..	..	..	..	31,98,106	1,06,077 0	31,07,919	98,480 5
..	..	..	..	21,97,401	1,02,740 14	17,75,248	84,191 12
..	..	..	..	15,47,890	72,950 12	10,70,081	50,948 [illegible]
..	..	..	..	24,88,081	1,18,454 14	14,06,906	66,659 15
..	..	..	..	13,77,222	86,971 1	10,12,355	62,476 1
..	..	..	..	8,71,780	56,636 6	3,88,462	25,843 5
..	..	..	..	11,90,485	93,916 7	12,33,687	97,235 10
..	..	..	..	4,80,364	45,034 3	4,92,702	46,675 9
..	..	..	..	35,68,287	3,33,412 6	17,28,904	1,62,085 8
70,05,815	6,56,795 3	11,09,237	1,03,991	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
70,05,815	6,56,795 3	11,09,237	1,03,991	3,46,41,557	15,05,088 14	2,57,34,142	10,70,883 12

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

	Rs.
Interest on tax-free securities	6,61,079

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27 or 30 or 32 or 33 or 35 (3) due on account of insurance premia, etc		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18.)	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.
I	2,000 to 2,499 .	78,96,957	1,98,580 10	4,31,409	12,868 5	8,366 13	2,966 4	74,65,548	1,74,409 4	3,316
II	2,500 ,, 2,999 .	47,64,460	1,26,973 5	1,27,908	4,064 6	..	29 15	46,36,552	1,22,909 0	1,762
III	3,000 ,, 3,499 .	46,90,227	1,22,166 9	97,127	3,448 1	..	50 3	45,93,100	1,18,668 5	1,482
IV	3,500 ,, 4,999 .	1,07,79,407	2,84,700 14	2,25,018	8,502 13	..	448 4	1,05,54,389	2,75,749 13	2,659
V	5,000 ,, 7,499 .	1,14,09,221	3,62,513 7	3,16,563	16,156 2	421 6	633 1	1,10,92,658	3,45,302 14	2,012
VI	7,500 ,, 9,999 .	76,07,106	2,49,828 3	2,21,818	13,901 12	..	1,184 3	73,85,288	2,34,742 4	946
VII	10,000 ,, 12,499 .	50,68,031	2,41,534 0	1,77,050	11,143 11	3,397 12	236 1	48,90,981	2,26,756 8	497
VIII	12,500 ,, 14,999 .	33,29,716	1,57,007 7	1,55,127	10,357 15	..	205 15	31,74,589	1,46,443 9	254
IX	15,000 ,, 19,999 .	51,20,818	2,46,032 12	1,87,907	16,693 5	..	974 14	49,32,911	2,28,364 9	327
X	20,000 ,, 24,999 .	29,57,791	1,87,168 13	1,34,804	10,119 0	2,051 10	289 4	28,23,487	1,74,708 15	147
XI	25,000 ,, 29,999 .	18,45,368	1,20,152 12	23,597	3,976 7	..	435 6	18,21,771	1,15,740 15	74
XII	30,000 ,, 39,999 .	31,08,662	2,47,017 0	82,679	7,172 14	283 14	270 1	30,25,983	2,39,290 3	96
XIII	40,000 ,, 49,999 .	11,77,078	1,12,964 5	37,920	4,222 6	1,367 7	..	11,39,158	1,07,374 8	30
XIV	50,000 and over .	54,72,799	5,13,852 10	1,91,760	19,203 12	..	..	52,81,039	4,94,648 14	68
XV	Unclassified income :									
	(a) taxed at source at the maximum rate.	84,55,988	7,92,748 15	23,11,837	97,405 3	..	..	61,44,151	6,95,343 12	93
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,52,376	4,018 4	2,850	71 2	..	..	1,49,526	3,947 2	3
	TOTAL .	8,38,36,005	39,67,259 14	47,24,874	2,39,247 2	15,888 14	7,723 7	7,91,11,131	37,04,400 7	13,761

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs. A.
TOTAL (COLUMN 27) .	37,04,400 7
Add excess collections and miscellaneous	21,083 8
Add penalties (actual collections)	36,180 2
TOTAL .	37,61,664 1
Deduct refunds and rebates at 3, 6, 9, 12 and 18 pies on account of incomes shown in columns 6 to 15 .	53,067 4
Deduct amounts paid as money order commission for sending refunds	45 9
Deduct refunds paid under section 49 and under arrangements with Indian States	2,47,652 2
NET TOTAL .	34,60,899 2

RETURN No. IV.

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Assam Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	9,68,692	26,422	351	..	..	..	..	..	..
II	2,500 ,, 2,999 .	7,14,498	19,839	184	..	..	..	..	..	..
III	3,000 ,, 3,499 .	7,81,337	21,467	130	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	27,95,708	83,186	1,120	..	..	..	..	..	..
V	5,000 ,, 7,499 .	35,12,206	1,14,507	3,644	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	29,19,968	1,08,199	2,928	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	22,82,228	1,08,075	8,777	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	13,79,175	62,689	7,492	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	24,46,981	1,18,678	5,155	..	..	..	..	..	..
X	20,000 ,, 24,999 .	17,00,137	99,907	12,496	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	7,72,162	50,270	4,201	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	10,24,486	80,641	7,580	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	2,67,770	29,335	6,484	..	..	..	..	..	..
XIV	50,000 and over .	4,45,083	42,647	1,289	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	53,551	5,021	..	..	11,605	1,087
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	5,26,644	20,869	..	..	..	..	..	..	..
	TOTAL .	2,25,37,075	9,86,731	61,831	53,551	5,021	..	..	11,605	1,087

NOTES.—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need be classified and shown against grades I to XIV.

No. IV.

ending 31st March 1929, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,32,400	3,447	15,06,017	39,211
..	..	..	..	1,00,277	2,608	8,31,539	21,600
..	..	..	..	69,312	1,818	8,96,034	23,543
..	..	..	..	1,96,887	5,122	18,77,099	51,426
..	..	..	..	2,83,141	8,714	22,98,365	71,996
..	..	..	..	1,16,869	3,652	15,43,760	46,915
..	..	..	..	1,95,993	9,187	10,66,105	49,874
..	..	..	..	37,421	1,754	5,19,583	24,356
..	..	..	..	1,17,839	5,610	9,83,919	47,042
..	..	..	..	95,361	5,960	5,71,708	35,720
..	..	..	..	1,10,891	7,263	3,37,065	20,491
..	..	..	..	62,500	4,883	4,81,947	37,212
..	..	..	..	41,800	3,919	2,50,823	22,903
..	..	..	..	1,85,918	15,503	5,99,082	55,216
2,57,05,082	24,09,821	2,38,291	22,155	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
2,57,05,082	24,09,821	2,38,291	22,155	17,46,604	79,440	1,37,63,046	5,47,498

Interest on tax-free securities . . . . . Rs. 1,17,947

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35 (3) due on account of insurance, premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	26,07,109	69,431	36,610	939	3,574	135	25,70,499	64,783	1,124
II	2,500 ,, 2,999	16,46,314	44,231	2,123	86	..	140	16,44,191	44,005	561
III	3,000 ,, 3,499	17,46,683	46,958	11,926	399	..	34	17,34,757	46,525	538
IV	3,500 ,, 4,999	48,69,694	1,40,848	37,204	1,181	..	565	48,32,490	1,39,102	1,124
V	5,000 ,, 7,499	60,93,712	1,98,861	21,891	1,123	1,776	818	60,71,821	1,95,144	983
VI	7,500 ,, 9,999	45,80,597	1,61,694	34,586	1,476	121	1,272	45,46,011	1,58,825	544
VI	10,000 ,, 12,499	35,44,326	1,75,913	24,705	1,532	6,890	998	35,19,621	1,66,493	319
VIII	12,500 ,, 14,999	19,36,179	96,291	16,479	777	..	231	19,19,700	95,283	166
IX	15,000 ,, 19,999	35,48,739	1,76,485	36,853	1,745	..	942	35,11,886	1,73,798	203
X	20,000 ,, 24,999	23,67,206	1,54,083	20,311	1,270	3,892	7	23,46,895	1,48,914	119
XI	25,000 ,, 29,999	12,20,118	82,225	3,985	227	87	227	12,16,133	81,734	50
XII	30,000 ,, 39,999	15,68,933	1,30,316	18,838	1,922	1,073	14	15,50,095	1,27,307	51
XIII	40,000 ,, 49,999	5,60,393	62,646	4,384	301	772	..	5,56,009	61,573	18
XIV	50,000 and over	12,30,078	1,14,649	19,119	1,886	..	..	12,10,959	1,12,763	19
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	2,60,08,529	24,38,084	53,244	4,368	..	..	2,59,55,285	24,33,716	85
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exception al cases by employers.	5,26,644	20,869	6,947	176	..	..	5,19,697	20,693	..
	TOTAL .	6,40,55,254	41,13,584	3,49,205	19,408	18,135	5,383	6,37,06,049	40,70,658	5,904

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 27) .	40,70,658
Add excess collections and miscellaneous	2,620
Add penalties (actual collections)	3,580
TOTAL .	40,76,858
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . . .	16,650
Deduct amounts paid as money order commission for sending refunds	46
NET TOTAL .	40,60,162

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the North-West Frontier Province Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	3,52,205	9,172	26	..	..	..	..	..	..
II	2,500 ,, 2,999	2,71,910	7,081	520	..	..	..	..	..	..
III	3,000 ,, 3,499	2,30,438	6,001	311	..	..	..	..	..	..
IV	3,500 ,, 4,999	4,86,528	12,670	539	..	..	..	..	..	..
V	5,000 ,, 7,499	4,69,216	14,663	1,152	..	..	..	..	..	..
VI	7,500 ,, 9,999	5,36,384	16,762	344	..	..	..	..	..	..
VII	10,000 ,, 12,499	3,56,010	16,688	1,412	..	..	..	..	..	..
VIII	12,500 ,, 14,999	3,69,216	17,307	253	..	..	..	..	..	..
IX	15,000 ,, 19,999	5,14,474	24,116	432	..	..	..	..	..	..
X	20,000 ,, 24,999	1,95,840	12,240	1,246	..	..	..	..	..	..
XI	25,000 ,, 29,999	1,65,920	10,370	610	..	..	..	..	..	..
XII	30,000 ,, 39,999	1,85,997	14,531	719	..	..	..	..	..	..
XIII	40,000 ,, 49,999	35,658	3,343	..	..	..	..	..	..	..
XIV	50,000 and over	56,960	5,340	..	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	56,000	5,250	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	42,26,756	1,70,284	7,564	56,000	5,250	..	..	..	..

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(*c*) Refunds at 18 pies on account of interest of securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

in the year ending 31st March 1929, on income in respect of which the Provincial under Devolution Rule 15.

income or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11 13, 15, 17, and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	4,36,262	11,361	4,51,200	11,750	12,39,667	32,309
..	..	..	..	4,52,505	11,784	3,99,322	10,399	11,23,737	29,784
..	..	..	..	4,18,253	10,892	4,03,315	10,503	10,52,006	27,707
..	..	..	..	10,40,985	27,109	10,92,633	28,454	26,20,146	68,772
..	..	..	..	14,53,664	45,427	11,93,824	37,307	31,16,704	98,549
..	..	..	..	8,35,616	26,113	6,79,040	21,220	20,51,040	64,439
..	..	..	..	5,31,264	24,903	6,08,128	28,506	14,95,402	71,509
..	..	..	..	3,37,003	15,797	3,52,576	16,527	10,58,795	49,884
	..	..	..	6,12,885	28,729	5,82,976	27,327	17,10,335	80,604
	..	..	..	3,19,984	19,999	4,11,056	25,691	9,26,880	59,176
	..	..	..	1,26,896	7,931	2,54,448	15,903	5,47,264	34,814
..	..	..	..	3,69,370	28,857	3,10,387	24,249	8,65,754	68,356
..	..	..	..	1,87,403	17,569	2,81,323	26,374	5,04,384	47,286
..	..	..	..	7,71,477	72,326	10,19,104	95,541	18,47,541	1,78,207
18,848	1,767	4,36,778	40,948	..	..	..	..	5,11,626	47,965
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
18,848	1,767	4,36,778	40,948	78,93,567	3,48,797	80,39,332	3,79,751	2,06,71,281	9,54,361

Interest on tax-free securities . . . . . Rs. 22,952

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	Remarks.
		(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	66,317	1,727	451	85	11,73,350	30,046	740	
II	2,500 ,, 2,999	17,587	458	..	105	11,06,150	29,221	397	
III	3,000 ,, 3,499	20,160	525	..	50	10,31,846	27,132	343	
IV	3,500 ,, 4,999	26,842	699	..	304	25,93,304	67,769	579	
V	5,000 ,, 7,499	61,664	1,927	1,267	678	30,55,040	94,677	531	
VI	7,500 ,, 9,999	40,800	1,275	..	493	20,10,240	62,671	274	
VII	10,000 ,, 12,499	64,021	3,001	2,207	418	14,31,381	65,883	168	
VIII	12,500 ,, 14,999	34,581	1,621	..	31	10,24,214	48,232	45	
IX	15,000 ,, 19,999	27,371	1,283	..	81	16,82,964	79,240	80	
X	20,000 ,, 24,999	79,664	4,979	896	824	8,47,216	52,477	50	
XI	25,000 ,, 29,999	2,400	150	..	354	5,44,864	34,310	30	
XII	30,000 ,, 39,999	6,553	512	..	111	8,59,201	67,733	25	
XIII	40,000 ,, 49,999	..	..	49	..	5,04,384	47,237	16	
XIV	50,000 and over	2,03,957	19,121	..	..	16,43,584	1,54,086	20	
XV	Unclassified income :—								
	(a) taxed at source at the maximum rate,	3,307	310	..	..	5,08,319	47,655	4	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	
	TOTAL .	6,55,224	37,588	4,870	3,534	2,00,16,057	9,08,369	3,302	

TOTAL (COLUMN 27) .	9,08,369
Add—Excess collections and miscellaneous	1,466
Add—Penalties (actual collections)	8,991
TOTAL .	9,18,826
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . . .	1,641
Deduct—Amounts paid as money order commission for sending refunds	..
NET TOTAL .	9,17,185

RETURN No. IV.

Classification of grades of income-tax collected in the Salary Circle, Delhi Province, in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Salary Circle, Delhi Province, Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2, 499 .	25,93,639	62,337	5,167	..	..	..	..	..	..
II	2,500 „ 2,999 .	18,08,612	44,889	2,271	..	..	..	..	..	..
III	3,000 „ 3,499 .	17,58,891	43,767	2,129	..	..	..		..	..
IV	3,500 „ 4,999 .	29,19,943	72,678	3,531	..	..	..	..	..	..
V	5,000 „ 7,499 .	26,78,045	77,034	6,606	..	..	..	..	..	..
VI	7,500 „ 9,999 .	21,99,036	66,313	2,800	..	..	..	..	..	..
VII	10,000 „ 12,499 .	15,94,051	63,568	10,738	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	11,55,171	50,929	3,218	..	..	..	..	..	..
IX	15,000 „ 19,999 .	17,92,238	80,707	3,304	..	..	..	..	..	..
X	20,000 „ 24,999 .	14,26,975	75,636	13,580	..	..	..	..	..	..
XI	25,000 „ 29,999 .	14,07,044	84,175	4,065	..	..	..	..	..	..
XII	30,000 „ 39,999 .	26,26,723	1,87,720	17,493	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	12,20,126	1,07,054	7,332	..	..	..	..	..	..
XIV	50,000 and over .	10,99,857	93,041	10,071	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	7,024	1,720	..	..	..	..	..	..	..
	TOTAL . .	2,62,87,375	11,11,568	92,305	..	..	..	..	..	..

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

in the year ending 31st March 1929, on income in respect of which the Provincial under Devolution Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	1,542	40
..	..	..	..	..	..	11,746	306
..	..	..	..	..	..	13,862	361
..	..	..	..	..	..	50,014	1,302
..	..	..	..	..	..	32,992	1,031
..	..	..	..	..	..	45,536	1,423
..	..	..	..	..	..	12,071	566
..	..	..	..	..	..	12,800	600
..	..	..	..	..	..	10,258	431
..	..	..	..	..	..	12,048	753
..	..	..	..	..	..	12,185	761
..	..	..	..	..	..	29,924	2,338
..	..	..	..	..	..	3,265	306
..	..	..	..	..	..	1,03,562	9,709
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	2,99,025	17,191

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Salary Circle, Delhi Province, in the year ending 31st March 1929 on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27 or 30 or 32 or 33 or 35(3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	25,92,097	66,464	88,320	2,300	477	..	25,03,777	64,687	1,593
II	2,500 „ 2,999 .	18,20,358	47,466	40,737	1,061	..	..	17,79,621	46,405	78
III	3,000 „ 3,499 .	17,72,753	46,257	47,899	1,247	..	..	17,24,854	45,010	807
IV	3,500 „ 4,999 .	29,69,957	77,511	80,640	2,100	..	..	28,89,317	75,411	1,456
V	5,000 „ 7,499 .	27,11,037	84,671	67,936	2,103	20	..	26,43,101	82,548	776
VI	7,500 „ 9,999 .	22,44,572	70,536	73,184	2,287	..	..	21,71,388	68,249	435
VII	10,000 „ 12,499 .	16,06,122	74,872	57,705	2,705	1,368	..	15,48,417	70,799	252
VIII	12,500 „ 14,999 .	11,42,371	53,547	54,740	2,567	40	..	10,87,631	50,940	142
IX	15,000 „ 19,999 .	18,02,496	84,492	95,961	4,498	..	..	17,06,535	79,994	219
X	20,000 „ 24,999 .	14,14,927	88,463	85,088	5,318	407	..	13,29,839	82,738	128
XI	25,000 „ 29,999 .	14,19,229	89,901	84,359	5,272	..	..	13,34,870	83,729	116
XII	30,000 „ 39,999 .	26,56,647	2,07,551	1,10,940	8,667	935	..	25,45,707	1,97,949	146
XIII	40,000 „ 49,999 .	12,23,391	1,14,692	40,329	3,781	592	..	11,83,062	1,10,319	53
XIV	50,000 and over .	12,03,419	1,12,821	12,762	1,196	..	..	11,90,657	1,11,625	27
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	7,024	1,720	..	..	..	..	7,024	1,720	17
	TOTAL .	2,65,86,400	12,21,064	9,40,600	45,102	3,839	..	2,56,45,800	11,72,123	6,961

	Rs.
TOTAL (column 27) .	11,72,123
Add excess collections and miscellaneous .	7
Add penalties (actual collections) .	784
TOTAL .	11,72,914
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 .	..
Deduct amounts paid as money order commission for sending refunds .	15
NET TOTAL .	11,72,899
Return No IV .	11,72,899
Deduct Rebate, etc., as per return No. III .	8,294
Net collection as per Return No. I .	11,64,605

RETURN No. IV.

Classification of grades of income-tax collected in the Delhi District, in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Delhi District, in the Provincial Government has

Serial No.	Grade	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1		3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	..	..	..	..	..	..	..	..	..
II	2,500 „ 2,999	..	..	..	..	..	..	..	..	..
III	3,000 „ 3,499	..	..	..	..	..	..	..	..	..
IV	3,500 „ 4,999	..	..	..	..	..	..	..	..	..
V	5,000 „ 7,499	..	..	..	..	..	..	..	..	..
VI	7,500 „ 9,999	..	..	..	..	..	..	..	..	..
VII	10,000 „ 12,499	..	..		..	..	..	..	..	..
VIII	12,500 „ 14,999	..	..	..	..	..	..	..	..	..
IX	15,000 „ 19,999	..	..	..	..	..	..	..	..	..
X	20,000 „ 24,999	..	..	..	..	..	..	..	..	..
XI	25,000 „ 29,999	..	..	..	..	..	..	..	..	..
XII	30,000 „ 39,999	..	..	..	..	..	..	..	..	..
XIII	40,000 „ 49,999	..	..	..	..	..	..	..	..	..
XIV	50,000 and over	..	..	..	..	..	..	..	..	..
XV	Unclassified income :—									
	a) taxed at source at the maximum rate,	..	..	..	5,44,427	51,040	..	..	..	..
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	..	..	..	5,44,427	51,040	..	..	..	..

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(*c*) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

year ending 31st March 1929, on income in respect of which the a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,27,459	3,202	3,14,886	7,603
..	..	..	..	1,45,738	4,839	2,85,089	7,392
..	..	..	..	6,314	164	6,00,270	1,516
..	..	..	..	4,46,958	11,812	7,44,520	20,088
..	..	..	..	9,01,123	27,824	12,63,675	37,258
	..	..	..	7,22,591	22,038	9,56,417	28,719
..	..	..	..	5,56,169	24,739	7,98,412	34,912
..	..	..	..	3,65,090	16,511	3,53,405	16,042
..	..	..	..	5,20,464	21,581	7,25,764	32,431
..	..	..	..	3,45,572	20,652	4,28,377	24,466
..	..	..	..	3,58,513	17,763	2,81,714	15,683
..	..	..	..	3,44,892	25,558	3,39,502	24,081
..	..	..	..	1,69,904	15,929	1,69,541	9,800
..	..	..	..	10,73,650	95,747	6,44,454	28,745
19,83,254	1,85,930	1,40,022	13,127	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
19,83,254	1,85,930	1,40,022	13,127	60,84,437	3,08,359	79,06, 026	2,88,736

Interest on tax-free securities . . . . . Rs. 8,18,992

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Delhi District, in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax, paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in-rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	4,42,345	10,805	18,543	450	49	--	4,23,802	10,306	222
II	2,500 „ 2,999	4,30,827	12,231	4,224	107	--	--	4,26,603	12,124	165
III	3,000 „ 3,499	6,06,584	1,680	7,507	191	--	--	5,99,077	1,489	148
IV	3,500 „ 4,999	11,91,478	31,900	28,715	740	--	--	11,62,763	31,160	310
V	5,000 „ 7,499	21,64,798	65,082	24,832	750	175	--	21,39,966	64,157	349
VI	7,500 „ 9,999	16,79,008	50,757	44,619	1,346	--	--	16,34,389	49,411	196
VII	10,000 „ 12,499	13,54,581	59,651	32,976	1,508	1,989	--	13,21,605	56,154	135
VIII	12,500 „ 14,999	7,18,495	32,553	24,003	1,082	--	796	6,94,492	30,675	51
IX	15,000 „ 19,999	12,46,228	54,012	29,211	1,346	--	--	12,17,017	52,666	86
X	20,000 „ 24,999	7,73,949	45,118	55,870	3,479	312	--	7,18,079	41,327	39
XI	25,000 „ 29,999	6,40,227	33,446	1,18,548	7,328	--	--	5,21,679	26,118	24
XII	30,000 „ 39,999	6,84,394	49,639	75,229	5,819	--	--	6,09,165	43,820	21
XIII	40,000 „ 49,999	3,39,445	25,729	61,456	5,718	--	--	2,77,989	20,011	11
XIV	50,000 and over	17,18,104	1,24,492	2,19,544	20,383	--	--	14,98,560	1,04,109	22
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	26,67,703	2,50,097	4,28,534	40,175	--	--	22,39,169	2,09,922	37
	(b) covered by anticipatory certificates,	--	--	--	--	--	--	--	--	--
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	--	--	--	--	--	--	--	--	--
	TOTAL	1,66,58,166	8,47,192	11,73,811	90,422	2,525	796	1,54,84,355	7,53,449	1,779

	Rs.
TOTAL (COLUMN 27)	7,53,449
Add—Excess collections and miscellaneous	2,634
Add—Penalties (actual collections)	2,710
TOTAL	7,58,793
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	13,126
Deduct—Amounts paid as money order commission for sending refunds	--
NET TOTAL	7,45,667

RETURN No. V.

Statement showing collection of super-tax in the Madras Province in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	94	73,88,244	1,13,985	20	14,01,228	24,500	18	12,02,074	18,878	18	17,54,024	15,582	150	1,17,45,570	1,72,945	38,289	1,34,656
II	1,00,001 ,, 1,50,000	22	27,97,582	1,13,799	16	20,18,236	76,140	2	2,50,361	9,409	20	24,91,614	69,042	60	75,57,793	2,68,390	21,728	2,46,662
III	1,50,001 ,, 2,00,000	6	10,24,341	62,418	5	9,29,169	42,449	..	..		4	6,12,481	25,227	15	25,65,991	1,30,094	2,557	1,27,537
IV	2,00,001 ,, 2,50,000	2	4,75,470	39,918	2	4,74,638	23,414	..	..	..	4	5,69,997	19,788	8	15,20,105	83,120	14,532	68,588
V	2,50,001 ,, 3,00,000	..	..	..	4	10,30,129	50,963	..	..	..	1	2,58,442	21,895	5	12,88,571	72,858	16,214	56,644
VI	3,00,001 ,, 3,50,000	..	..	..	2	6,41,644	33,853	..	..	..	1	3,13,024	32,536	3	9,54,668	66,389	..	66,389
VII	3,50,001 ,, 4,00,000	..	3,98,704	54,364	1	3,95,258	21,579	..	..	..	..	..	..	1	7,93,962	75,943	..	75,943
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	1	4,79,952	74,203	3	14,41,725	81,050	..	..	..	..	..	..	4	19,21,677	1,55,253	..	1,55,253
X	5,00,001 ,, 5,50,000	1	5,21,760	87,558	6	1,06,57,709	6,47,744	..	..	..	..	..	..	7	1,11,79,469	7,35,302	2,007	7,33,295
XI	5,50,001 and more .	..	..	..	6	72,26,535	4,34,168	..	..	..	1	16,83,457	6,098	7	89,09,992	4,40,266	6,270	4,33,996
	Total .	126	1,30,86,053	5,46,245	65	2,62,16,271	14,35,360	20	14,52,435	28,287	49	76,83,039	1,90,168	260	4,84,37,798	22,00,560	1,01,597	20,98,963

Add—Excess collections and miscellaneous 102
Add—Penalties (actual collections) . . . . ..
Total . 20,99,065

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1929.

Class.	Amount of income.	Collection from individuals.			Collection from companies.			Collection from unregistered firms.			Collection from Hindu undivided families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	329	2,25,06,885	3,60,949	69	48,18,263	83,840	45	32,66,040	63,415	31	27,94,182	22,639	474	3,33,85,370	5,30,843	67,610	4,63,233
II	1,00,001 ,, 1,50,000	64	77,73,378	3,09,931	32	43,44,320	1,59,151	9	11,50,735	50,926	29	44,60,159	1,18,169	134	1,77,28,592	6,38,177	82,644	5,55,533
III	1,50,001 ,, 2,00,000	27	53,84,385	2,77,870	26	46,77,619	1,98,848	1	1,60,982	6,240	10	17,11,720	81,564	64	1,19,34,706	5,64,522	25,057	5,39,465
IV	2,00,001 ,, 2,50,000	26	60,00,326	3,92,317	13	28,88,188	1,39,093	..	..	..	4	11,12,387	55,984	43	1,00,00,901	5,87,344	81,205	5,06,139
V	2,50,001 ,, 3,00,000	7	22,23,949	1,97,478	8	25,33,997	1,30,250	..	..	..	2	5,31,639	36,910	17	52,89,585	3,64,633	..	3,64,633
VI	3,00,001 ,, 3,50,000	..	..	..	7	26,11,740	1,38,234	..	..	..	1	3,39,271	38,278	8	29,51,011	1,76,512	..	1,76,512
VII	3,50,001 ,, 4,00,000	4	18,96,928	2,37,170	14	53,01,400	2,86,649	..	..	..	..	..	..	18	71,98,328	5,23,819	..	5,23,819
VIII	4,00,001 ,, 4,50,000	1	8,25,429	90,362	5	21,55,183	1,19,074	1	4,30,307	63,211	..	..	..	7	34,10,919	2,72,647	..	2,72,647
IX	4,50,001 ,, 5,00,000	..	..	..	3	18,97,030	79,647	..	..	..	..	..	..	3	18,97,030	79,647	..	79,647
X	5,00,001 ,, 5,50,000	1	5,26,285	766	2	10,87,661	61,729	..	..	..	..	..	..	3	16,13,946	62,495	59,883	2,612
XI	5,50,001 and more .	4	49,55,713	8,94,076	38	5,25,85,373	30,96,974	..	..	..	..	..	..	42	5,75,41,086	39,91,050	7,74,696	32,16,354
	TOTAL .	463	5,20,93,278	27,60,914	217	8,49,00,774	44,93,489	56	50,08,064	1,83,792	77	1,09,49,358	3,53,494	813	15,29,51,474	77,91,689	10,91,095	67,00,594

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous		66,228
Add—Penalties (actual collections)		61
TOTAL .		67,66,883
Add—Unpaid refunds of the year under review		938
TOTAL .		67,67,821
	Rs.	
Deduct—Paid refunds of 1927-28	12	
Deduct—Interest under section 66 (7) paid	39,878	
		39,890
NET COLLECTIONS .		67,28,431

RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	308	2,21,13,956	3,56,787	157	81,09,158	1,35,130	50	37,48,777	69,398	15	14,17,088	14,219	530	3,53,88,979	5,75,534	16,230	5,59,304
II	1,00,001 ,, 1,50,000	99	1,27,06,862	5,12,246	101	96,03,262	3,50,254	8	11,12,274	48,026	14	19,50,994	54,175	222	2,53,73,392	9,64,701	26,407	9,38,294
III	1,50,001 ,, 2,00,000	45	81,12,660	4,88,500	54	85,02,143	3,58,915	8	13,85,151	76,082	7	11,34,061	44,109	114	1,91,34,015	9,67,606	11,662	9,55,944
IV	2,00,001 ,, 2,50,000	28	66,78,345	5,29,041	32	64,59,445	2,92,272	3	6,92,333	56,615	4	8,94,068	64,698	67	1,47,24,191	9,42,626	299	9,42,327
V	2,50,001 ,, 3,00,000	29	78,29,878	6,95,829	20	40,21,548	2,02,239	3	6,01,116	58,834	..	..	..	52	1,24,52,542	9,56,902	..	9,56,902
VI	3,00,001 ,, 3,50,000	14	44,01,437	4,85,153	18	53,45,113	2,45,294	1	3,06,322	32,633	..	..	..	33	1,00,52,872	7,63,080	1,654	7,61,426
VII	3,50,001 ,, 4,00,000	7	25,83,590	3,00,318	11	37,06,261	1,97,939	2	7,24,980	91,001	1	1,89,558	17,248	21	72,04,389	6,06,506	2,13,087	3,93,419
VIII	4,00,001 ,, 4,50,000	7	25,16,613	3,56,737	12	51,77,815	2,71,960	..	..	..	1	4,26,553	60,593	20	81,20,981	6,89,290	4,628	6,84,662
IX	4,50,001 ,, 5,00,000	3	19,15,503	3,11,094	12	63,06,249	3,11,721	..	..	..	..	..	..	15	82,21,752	6,22,815	12,095	6,10,720
X	5,00,001 ,, 5,55,000	1	5,55,902	1,03,776	8	34,58,496	1,95,663	1	4,51,844	69,326	..	..	..	10	44,66,242	3,68,765	..	3,68,765
XI	5,55,000 and more	11	2,34,38,952	58,36,570	105	21,89,88,717	1,11,40,225	1	12,30,442	3,56,728	1	8,24,694	2,03,010	118	24,44,82,805	1,75,36,533	4,219	1,75,32,314
	Total	552	9,28,53,698	99,76,051	580	27,96,78,207	1,37,01,612	77	1,02,53,239	8,58,643	43	68,37,016	4,58,052	1,202	38,96,22,160	2,49,94,358	2,90,281	2,47,04,077

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	1,61,527
Add—Penalties (actual collections)	..
Total	2,48,65,604

RETURN No. V.

Statement showing collection of Super-tax in the United Provinces in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	40	27,37,049	45,090	7	4,60,483	6,906	3	1,97,230	2,952	13	12, 0,944	9,434	63	45,95,706	64,382	2,646	61,736
II	1,00,001 „ 1,50,000	8	9,82,907	42,175	3	3,71,597	16,074	..	..	..	19	22,71,954	63,814	30	36,26,458	1,22,963	11,886	1,11,077
III	1,50,001 „ 2,00,000	4	6,84,530	41,817	3	5,34,252	24,015	..	..	..	3	5,38,880	31,198	10	17,57,662	97,030	11,250	85,780
IV	2,00,001 „ 2,50,000	3	9,37,821	73,519	..	..	..	..	..	..	..	..	..	3	9,37,821	73,519	..	73,519
V	2,50,001 „ 3,00,000	1	2,99,930	31,237	2	5,49,105	28,069	..	..	..	..	..	..	3	8,49,035	59,306	..	59,306
VI	3,00,001 „ 3,50,000	1	3,20,212	35,671	1	3,22,837	17,052	..	..	..	..	..	..	2	6,43,049	52,723	558	52,165
VII	3,50,001 „ 4,00,000	..	..	..	2	7,37,245	39,828	..	..	..	..	..	..	2	7,37,245	39,828	4,805	35,023
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	2	9,68,601	54,288	..	..	..	..	..	..	2	9,68,601	54,288	..	54,288
X	5,00,001 „ 5,50,000	2	16,39,029	2,95,393	..	..	..	..	..	..	..	..	..	2	16,39,029	2,95,393	..	2,95,393
XI	5,50,001 and more .	..	..	..	5	1,80,69,040	11,13,691	..	..	..	..	..	..	5	1,80,69,040	11,13,691	4,871	11,08,820
	Total .	59	76,01,478	5,64,902	25	2,20,13,160	13,00,823	3	1,97,230	2,952	35	40,11,778	1,04,446	122	3,38,23,646	19,73,123	36,016	19,37,107

Add—Excess collections and miscellaneous . . . 961
Add—Penalties (actual collections) 340
Total . 19,38,408

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	39	26,85,088	45,943	11	6,81,328	8,208	7	4,82,624	8,289	9	8,23,240	9,265	66	46,72,280	71,705	12,898	58,807
II	1,00,001 ,, 1,50,000	5	5,15,658	17,093	6	7,43,440	27,715	2	3,93,440	18,135	3	3,78,917	12,086	16	20,31,455	75,029	19,740	55,289
III	1,50,001 ,, 2,00,000	5	8,49,196	51,462	3	4,56,144	19,134	..	..	..	1	1,90,220	11,277	9	14,95,560	81,873	81,032	841
IV	2,00,001 ,, 2,50,000	3	6,15,206	44,564	1	2,32,448	11,403	..	..	..	..	..	..	4	8,47,654	55,967	..	55,967
V	2,50,001 ,, 3,00,000	..	..	..	3	8,72,096	45,131	..	..	..	..	..	..	3	8,72,096	45,131	35,878	9,253
VI	3,00,001 ,, 3,50,000	..	..	..	1	3,17,872	16,742	..	..	..	..	..	..	1	3,17,872	16,742	..	16,742
VII	3,50,001 ,, 4,00,000	..	..	..	1	3,75,648	20,353	..	..	..	1	3,77,664	47,541	2	7,53,312	67,894	28,092	39,802
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	1	4,91,010	80,003	1	4,91,010	80,003	..	80,003
X	5,00,001, ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more .	..	..	..	2	47,23,184	2,88,949	..	..	..	..	..	..	2	47,23,184	2,88,949	..	2,88,949
	Total .	52	46,65,148	1,59,062	28	84,02,160	4,37,635	9	8,76,064	26,424	15	22,61,051	1,60,172	104	1,62,04,423	7,83,293	1,77,640	6,05,653

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .
Add—Penalties (actual collections) . . . .

Total . 6,05,653

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RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1929.

Class	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	151	84,00,694	1,88,409	13	10,46,209	18,513	58	36,56,372	59,157	11	8,40,881	7,243	233	1,39,44,156	2,73,322	18,085	2,55,237
II	1,00,001 ,, 1,50,000	28	30,30,497	1,58,506	7	9,83,249	36,455	6	7,90,227	30,817	11	13,73,980	38,723	52	61,77,953	2,64,501	13,480	2,51,021
III	1,50,001 ,, 2,00,000	8	13,98,430	1,71,065	9	15,99,692	71,850	1	2,00,000	14,062	4	12,06,250	37,216	22	44,04,372	2,94,193	51,755	2,42,438
IV	2,00,001 ,, 2,50,000	6	12,07,495	1,08,000	4	8,60,257	41,266	3	6,49,932	33,231	1	2,04,924	13,269	14	29,22,608	1,95,766	3,564	1,92,202
V	2,50,001 ,, 3,00,000	4	7,17,873	1,03,351	3	8,07,910	41,119	..	..	..	1	2,81,115	7,410	8	18,06,898	1,51,880	22,656	1,29,224
VI	3,00,001 ,, 3,50,000	3	8,95,637	83,660	..	..	..	1	3,50,000	17,187	1	3,23,351	34,796	5	15,68,988	1,35,643	..	1,35,643
VII	3,50,001 ,, 4,00,000	1	2,97,124	41,558	2	7,53,717	40,857	..	..	..	..	..	..	3	10,50,841	82,415	..	82,415
VIII	4,00,001 ,, 4,50,000	..	..	..	1	4,29,432	23,715	1	4,26,870	39,738	..	..	..	2	8,56,302	63,453	17,630	45,823
IX	4,50,001 ,, 5,00,000	..	..	..	2	9,49,866	53,117	1	4,70,671	72,355	..	..	..	3	14,20,537	1,25,472	..	1,25,472
X	5,00,001 ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more	..	..	..	16	6,41,69,609	39,55,062	..	..	..	..	..	..	16	6,41,69,609	39,55,062	3,101	39,51,961
	Total	201	1,59,47,750	8,54,549	57	7,15,99,941	42,81,954	71	65,44,072	2,66,547	29	42,30,501	1,38,657	358	9,83,22,264	55,41,707	1,30,271	54,11,436

* Total income.

	Rs.
Total	54,11,436
Add—Excess collections and miscellaneous	456
Add—Advance Collections (includes Rs. 2,82,000 advance collection from Burma Railways.	2,83,999
Total	56,95,891

RETURN No. V.

Statement showing Collection of Super-tax in the Bihar and Orissa Province in the Year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firm.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	30	19,05,993	31,632	2	2,34,956	8,184	6	4,25,629	11,841	6	4,91,839	6,536	44	30,58,417	58,193	7,616	50,577
II	1,00,001 „ 1,50,000	6	6,97,195	26,760	1	1,06,723	3,545	*Nil*	*Nil*	*Nil*	8	9,07,165	24,842	15	17,11,083	55,147	11,040	44,107
III	1,50,001 „ 2,00,000	2	3,45,368	24,603	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	3,45,368	24,603	1,100	23,503
IV	2,00,001 „ 2,50,000	3	7,34,021	61,879	1	2,01,615	9,476	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	4	9,35,636	71,355	243	71,112
V	2,50,001 „ 3,00,000	1	2,83,325	28,124	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	2,83,325	28,124	*Nil*	28,124
VI	3,00,001 „ 3,50,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
VII	3,50,001 „ 4,00,000	1	63,034	11,783	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	63,034	11,783	*Nil*	11,783
VIII	4,00,001 „ 4,50,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
IX	4,50,001 „ 5,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
X	5,00,001 „ 5,50,000	1	8,23,295	2,04,048	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	8,23,295	2,04,048	*Nil*	2,04,048
XI	5,50,001 and more .	2	1,30,88,481	44,72,233	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	1,30,88,481	44,72,233	1,26,277	43,45,956
	Total .	46	1,79,40,712	48,61,062	4	5,43,294	21,205	6	4,25,629	11,841	14	13,99,004	31,378	70	2,03,08,639	49,25,486	1,46,276	47,79,210

Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	100
Add—Penalties (actual collections)	20,000
Total .	47,99,310

IV-12-17

RETURN No. V.

Statement showing collection of super-tax in the Central Provinces and Berar in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	15	11,21,404	20,088 9	2	1,48,563	3,972 3	3	1,99,080	3,067 8	8	6,87,473	5,467 7	28	21,56,520	32,595 11	8,715 3	23,880 8
II	1,00,001 „ 1,50,000	4	4,77,357	21,464 8	1	2,23,389	8,180 10	..	..	..	8	9,28,880	25,583 11	13	16,29,626	55,228 13	5,688 8	49,539 5
III	1,50,001 „ 2,00,000	2	3,33,398	19,799 12	..	..	..	..	..	..	1	1,70,150	8,768 12	3	5,03,548	28,568 8	392 8	28,176 0
IV	2,00,001 „ 2,50,000	..	..	..	..	1,94,708	9,512 0	..	..	..	..	..	..	..	1,94,708	9,512 0	..	9,512 0
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	1	2,93,066	28,387 6	1	2,93,066	28,387 6	..	28,387 6
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	1	2,53,040	13,628 0	..	..	..	..	..	..	1	2,53,040	13,628 0	..	13,628 0
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more .	..	..	..	3	65,75,628	4,01,812 1	..	..	..	1	10,80,246	2,98,842 4	4	76,55,874	7,00,654 5	1,51,784 1	5,48,870 4
	Total .	21	19,32,159	61,352 13	7	73,95,328	4,37,104 14	3	1,99,080	3,067 8	19	31,59,815	3,67,049 8	50	1,26,86,382	8,68,574 11	1,66,580 4	7,01,993 7

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs. A.
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	734 0
Total .	7,02,727 7

RETURN No. V.

Statement showing collection of super-tax in the Assam Province in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000.	12	8,36,185	12,105	1	31,99,085	52,728	1	98,102	350	..	..	..	14	41,33,372	65,183	1,242	63,941
II	1,00,001 ,, 1,50,000	1	1,29,100	5,853	4	36,17,709	1,28,548	1	1,13,823	2,859	..	..	..	6	38,60,632	1,37,260	477	1,36,783
III	1,50,001 ,, 2,00,000	..	..	..	1	16,94,027	76,191	..	..	..	..	..	..	1	16,94,027	76,191	..	76,191
IV	2,00,001 ,, 2,50,000	..	..	..	..	16,89,943	63,696	..	..	..	..	..	..	..	16,89,943	63,696	..	63,696
V	2,50,001 ,, 3,00,000	..	..	..	..	16,46,683	72,562	..	2,12,867	18,663	..	..	..	..	18,59,550	91,225	..	91,225
VI	3,00,001 ,, 3,50,000	..	..	..	1	17,03,762	90,133	..	..	..	..	..	..	1	17,03,762	90,133	..	90,133
VII	3,50,001 ,, 4,00,000	..	..	..	..	7,67,742	25,942	..	..	..	..	..	..	..	7,67,742	25,942	..	25,942
VIII	4,00,001 ,, 4,50,000	..	..	..	..	3,63,805	48	..	..	..	..	..	..	..	3,63,805	48	396	—348
IX	4,50,001 ,, 5,00,000	..	..	..	1	8,64,584	48,256	..	..	..	..	..	..	1	8,64,584	48,256	..	48,256
X	5,00,001 ,, 5,50,000	..	..	..	..	4,92,007	27,828	..	..	..	..	..	..	..	4,92,007	27,828	..	27,828
XI	5,50,001 and more .	..	..	..	4	88,83,530	5,25,011	..	..	..	..	..	..	4	88,83,530	5,25,011	..	5,25,011
	Total .	13	9,65,285	17,958	12	2,49,22,877	11,10,943	2	4,24,792	21,872	..	..	..	27	2,63,12,954	11,50,773	2,115	11,48,658

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	938
Add—Penalties (actual collections)	..
Total	11,49,596

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	10	7,48,160	15,510	..	..	..	2	1,19,952	1,247	..	..	..	12	8,68,112	16,757	25,122	—8,365
II	1,00,001 ,, 1,50,000	..	..	..	..	..	..	..	..	..	2	2,03,200	3,425	2	2,03,200	3,425	..	3,425
III	1,50,001 ,, 2,00,000	2	3,51,016	22,002	..	..	..	..	..	..	1	1,74,768	9,346	3	5,25,784	31,348	..	31,348
IV	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	1	2,05,658	13,384	1	2,05,658	13,384	..	13,384
V	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 ,, 3,50,000	1	3,07,662	32,926	..	..	..	..	..	..	..	..	..	1	3,07,662	32,926	..	32,926
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total .	13	14,06,838	70,438	..	..	..	2	1,19,952	1,247	4	5,83,626	26,155	19	21,10,416	97,840	25,122	72,718

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .

Add—Penalties (actual collections) . . . .

Total . 72,718

RETURN No. V.

Statement showing collection of super-tax in the Salary Circle, Delhi Province, in the year ending 31st March 1929.

Class.	Amount of income.	Collection from individuals.			Collection from companies.			Collection from unregistered firms.			Collection from Hindu undivided families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	17	11,81,520	20,720	..	..	..	..	..	..	..	..	..	17	11,81,520	20,720	..	20,720
II	1,00,001 ,, 1,50,000	3	3,23,951	11,621	..	..	..	..	..	..	..	..	..	3	3,23,951	11,621	..	11,621
III	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 ,, 3,00,000	1	2,50,800	22,025	..	..	..	..	..	..	..	..	..	1	2,50,800	22,025	..	22,025
VI	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	21	17,56,271	54,366	..	..	..	..	..	..	..	..	..	21	17,56,271	54,366	..	54,366

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
TOTAL	54,366

RETURN No. V.

Statement showing collection of super-tax in the Delhi District in the year ending 31st March 1929.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	5	3,09,695	2,972	2	1,60,710	3,794	4	2,45,665	2,854	2	2,44,058	4,085	13	9,60,128	13,705	2,390	11,315
II	1,00,001 „ 1,50,000	1	1,10,000	4,063	2	2,37,083	8,568	..	..	..	2	2,28,700	6,207	5	5,75,783	18,838	567	18,271
III	1,50,001 „ 2,00,000	..	..	..	1	1,85,233	8,452	..	..	..	1	1,77,807	9,726	2	3,63,040	18,178	8,564	9,614
IV	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,294	8,294 (minus)
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	1	3,87,252	21,080	..	..	..	..	..	..	1	3,87,252	21,080	..	21,080
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,234	2,234 (minus)
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more .	..	..	..	1	10,88,584	66,474	..	..	..	..	..	..	1	10,88,584	66,474	11,735	54,739
	Total .	6	4,19,695	7,035	7	20,58,862	1,08,368	4	2,45,665	2,854	5	6,50,565	20,018	22	33,74,787	1,38,275	33,784	1,04,491

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . 1
Add—Penalties (actual collections) . . . . ..

Total . 1,04,492

RETURN No. VI.

Classified statement of receipts of super-tax in the Madras Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	22,906	62	2,61,667	65	2,84,573
2	Buildings and land	..	..	4	9,235	4	9,235
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	8	4,63,505	..	..	8	4,63,505
5	Cotton pressing, ginning and cleaning	1	5,565	2	1,418	3	6,983
6	Engineering	3	25,342	..	..	3	25,342
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	4,567	..	..	1	4,567
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	1	466	..	..	1	466
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	4	1,34,307	1	1,496	5	1,35,803
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	2	909	..	..	2	909
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	15,830	2	19,390	3	35,220
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	4,520	..	..	1	4,520
20	Railway	2	3,38,864	..	3,254	2	3,42,118
21	Tanneries and leather work	1	3,674	17	37,135	18	40,809
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	37	4,15,405	107	431,105	144	8,46,510
	Total	65	14,35,860	195	764,700	260	22,00,560

Details for 24-Others.

Source of income.	Companies.		Other Assessees.		Total.	
	No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
		Rs.		Rs.		Rs.
Dividends	5	41,207	8	91,947	13	1,33,154
Cotton trade	..	..	4	94,030	4	94,030
Tea	9	70,905	1	646	10	71,551
Export and Import Trade	1	52,629	3	15,778	4	68,407
Salaries	..	..	27	60,663	27	60,663
General trade	2	52,984	2	1,762	4	54,746
Motor dealers	2	48,894	..	..	2	48,894
Cable	1	44,111	..	..	1	44,111
Electric Supply	1	33,035	..	..	1	33,035
Sale of unassessed forests	..	..	1	32,536	1	32,536
Spirits	2	27,160	..	..	2	27,160
Profession (Vakils)	..	..	8	24,929	8	24,929
Piece goods	4	19,985	4	3,346	8	23,331
Commission	1	6,203	4	11,799	5	18,002
Foreign income	1	1,108	4	15,858	5	16,966
Interest on securities	..	..	4	14,552	4	14,552
Timber	..	..	5	12,602	5	12,602
Betting (sports clubs)	..	..	2	10,161	2	10,161
Distillery	2	7,554	1	990	3	8,544
Money lending	..	..	4	6,383	4	6,383
Business in coffee	1	47	3	5,311	4	5,358
Auditing	..	..	2	4,515	2	4,515
House property	..	..	4	3,756	4	3,756
Salt	..	..	..	3,500	..	3,500
Cardamom	..	..	2	3,384	2	3,384
Business in tiles	1	2,006	1	1,083	2	3,089
Business in Kerosene oil	..	..	2	2,413	2	2,413
Racing	1	2,281	..	..	1	2,281
Manure	1	2,098	..	..	1	2,098
Medicine	1	2,084	..	..	1	2,084
Railway contract	..	..	3	2,053	3	2,053
Yarn trade	..	..	..	2,000	..	2,000
Brokerage	..	..	1	1,580	1	1,580
Cloth trade	..	..	2	1,259	2	1,259
Motor buses	1	1,114	..	..	1	1,114
Solicitors	..	..	2	1,086	2	1,086
Rice and Paddy trade	..	..	2	957	2	957
Metal and gravel quarries	..	..	1	226	1	226
Total	37	4,15,405	107	4,31,105	144	8,46,510

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	2,58,358	9	35,144	17	3,93,502
2	Buildings and land	2	24,746	1	1,467	3	26,213
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	54	9,00,012	..	..	54	9,00,012
5	Cotton pressing, ginning and cleaning	6	25,488	5	13,589	11	39,077
6	Engineering	2	37,376	..	..	2	37,376
7	Flour mills	3	15,450	1	625	4	16,075
8	Insurance—Fire, Marine and Life	15	4,06,620	..	..	15	4,06,620
9	Iron and steel works	1	3,125	2	17,452	3	20,577
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	1	587	..	..	1	587
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	40,308	2	5,656	4	45,964
17	Steam navigation—Ocean	2	47,829	..	..	2	47,829
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	14	2,76,297	..	..	14	2,76,297
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,33,852	..	..	2	3,33,852
23	Woollen mills	..	..	..	..	..	..
24	Others	105	20,23,441	576	32,24,267	681	52,47,708
	Total	217	44,93,489	596	32,98,200	813	77,91,689

Analysis of the different sources of income included under item "24—Others" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	1	10,278	1	1,205	2	11,483
2	Legal Practitioners	..	..	43	1,60,367	43	1,60,367
3	Medical ,,	..	..	4	3,422	4	3,422
4	Match Factory	..	..	2	9,357	2	9,357
5	Saw and Timber Mills	1	4,929	..	..	1	4,929
6	Silk reeling, weaving and embroidery works	2	18,855	2	5,314	4	24,169
7	Agents and Brokers	15	2,35,671	127	14,82,004	142	17,17,675
8	Money-lenders	1	1,093	40	97,206	41	98,299
9	Contractors	2	3,741	12	1,70,761	14	1,74,502
10	Cloth dealers	2	41,268	8	36,502	10	77,770
11	Books and stationery sellers	..	..	..	..	..	..
12	Building material ,,	1	2,01,516	..	..	1	2,01,516
13	Liquor sellers (Dealers in wines and spirits)	2	16,953	7	21,815	9	38,768
14	Piece-goods (cotton, silk, etc.) sellers	1	24,509	20	27,444	21	51,953
15	Salt business	..	..	1	6,267	1	6,267
16	Dealers in precious metals and stones and jewellery	..	..	3	2,859	3	2,859
17	Property owners	3	55,687	67	2,78,171	70	3,33,858
18	Wholesale cotton merchants	4	1,38,272	18	93,301	22	2,31,573
19	Salary	..	..	5	9,963	5	9,963
20	Dividends	2	54,481	40	2,59,149	42	3,13,630
21	Importers and Exporters	1	1,563	1	828	2	2,391
22	Timber Merchants	..	..	2	1,802	2	1,802
23	Metal ,,	..	..	1	248	1	248
24	Electric Companies	2	25,735	..	..	2	25,735
25	Turf Club	1	11,993	..	..	1	11,993
26	Ship-chandlers	..	..	..	..	..	..
27	Sugar merchants	..	..	1	1,208	1	1,208
28	Stevedores and Dubashes	..	..	1	1,772	1	1,772
29	Ice factory	1	6,315	..	..	1	6,315
30	Accountants and Auditors	..	..	3	23,692	3	23,692
31	Telegraphs	2	35,762	..	..	2	35,762
32	Hotels	3	16,611	..	..	3	16,611
33	Photographers	1	17,589	..	..	1	17,589
34	Dyeing and Bleeching Works	1	5,243	..	..	1	5,243
35	Hydraulic works	2	1,64,701	..	..	2	1,64,701
36	Sewing machines	1	1,51,070	..	..	1	1,51,070
37	Gas Companies	1	21,852	..	..	1	21,852
38	Mill and Gin Stores suppliers	..	..	..	..	..	..
39	Oil Mills	1	1,01,696	..	..	1	1,01,696
40	Investments	17	4,32,043	8	77,062	25	5,09,105
41	Umbrella merchants	..	..	1	3,443	1	3,443
42	Cinemas	..	..	3	3,965	3	3,965
43	Dealers in motor cars	6	74,153	..	..	6	74,153
44	Chemists and Druggists	2	7,788	..	..	2	7,788
45	Landing and shipping	..	..	..	..	..	..
46	Colour manufacturing	3	35,533	2	4,751	5	40,284
47	Cement ,,	1	63,899	..	..	1	63,899
48	Leather merchant	..	..	..	..	..	..
49	Interest	..	..	10	19,595	10	19,595
50	Commission	..	..	7	11,648	7	11,648
51	Priesthood	..	..	..	..	..	..
52	Railway Contract	..	..	..	..	..	..
53	Excise ,,	..	..	..	..	..	..
54	Building ,,	..	..	..	..	..	..
55	Fish manure	..	..	..	..	..	..
56	Italian Salt Works	..	..	7	68,319	7	68,319
57	Sind Works	..	..	..	..	..	..
58	Yarn Dealers	..	..	6	1,558	6	1,558
59	Safe manufacturers	..	..	1	1,673	1	1,673
60	Tailors and Outfitters	1	125	2	3,143	3	3,268
61	Others	21	42,517	120	3,34,453	141	3,76,970
	Total	105	20,23,441	576	32,24,267	681	52,47,708

List of important sources of income, most of the recipients of which are liable to income-tax and not super-tax.

(1) Engineers and Architects.
(2) Legal Practitioners.
(3) Medical Practitioners.
(4) Books and Stationery Sellers.
(5) Liquor Sellers.
(6) Property owners.
(7) Chemists and Druggists.
(8) Restaurants.
(9) Accountants and Auditors.
(10) Grain Sellers.
(11) Silk reeling, weaving and embroidery work.
(12) Jewellers.
(13) Contractors.
(14) Cinemas.
(15) Mill Stores Suppliers.
(16) Agents and Brokers.
(17) Cloth Dealers.
(18) Money-lenders.
(19) Timber Merchants.
(20) Cotton Business.
(21) Flour Mills.
(22) Glass Works.
(23) Hardware.
(24) Aerated Water Factories.
(25) Brass Factories.
(26) Embroidery Business.
(27) Oilseeds.
(28) Ghee Merchants.
(29) Dubashes.
(30) Electric Suppliers.
(31) Shipping.
(32) Motor Cars.

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	10,50,493	26	2,28,263	37	12,78,756
2	Buildings and land	4	19,042	35	3,45,091	39	3,64,133
3	Chemical	2	46,942	1	9,111	3	56,053
4	Cotton spinning and weaving	2	1,002	..	..	2	1,002
5	Cotton pressing, ginning and cleaning	1	—1,44,220	1	3,335	2	—1,40,885
6	Engineering	29	4,36,056	..	..	29	4,36,056
7	Flour mills	3	9,712	..	..	3	9,712
8	Insurance—Fire, Marine and Life	29	3,35,207	..	..	29	3,35,207
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	47	47,62,888	..	..	47	47,62,888
11	Jute pressing	12	2,25,652	3	27,255	15	2,52,907
12	Landing, shipping and warehousing	2	30,382	..	..	2	30,382
13	Mining, coal	21	2,86,704	1	1,046	22	2,87,750
14	Mining, other minerals including petroleum	4	39,344	..	..	4	39,344
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	3,699	1	1,875	2	5,574
17	Steam navigation—Ocean	12	50,099	..	..	12	50,099
18	Steam navigation—River	4	2,64,502	..	..	4	2,64,502
19	Sugar making and refining	1	8,016	..	..	1	8,016
20	Railway	17	3,02,246	..	..	17	3,02,246
21	Tanneries and leather work	5	12,653	1	3,069	6	15,722
22	Tramways	1	38,285	..	..	1	38,285
23	Woollen mills	..	..	..	..	..	..
24	Others	322	58,59,350	603	1,06,08,505	925	1,64,67,855
	Total	530	1,36,38,052	672	1,12,27,550	1,202	2,48,65,604

Analysis of item "24 others" in Return No. VI (1928-29).

Serial No.	Sources of income.	Companies.		Other sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Aurbedic Medicine	..	..	1	2,677	1	2,677
2	Aratdari	..	..	..	—3,021	..	—3,021
3	Annuity	..	..	3	3,51,893	3	3,51,893
4	Aluminium	..	..	1	3,045	1	3,045
5	Asbestos	1	3,997	..	..	1	3,997
6	Assessable Zamindary	..	..	2	1,517	2	1,517
7	Bastee	..	..	1	7,762	1	7,762
8	Bazar collection	..	..	1	4,948	1	4,948
9	Boat hire	2	8,806	..	..	2	8,806
10	Bone Mills	1	2,335	..	..	1	2,335
11	Brokerage	5	66,023	62	3,61,926	67	4,27,949
12	Bullion business	..	..	1	50	1	50
13	Book Sellers and Publishers	5	29,598	..	..	5	29,598
14	Condensed milk	1	50,960	..	..	1	50,960
15	Cabinet makers	2	11,703	..	..	2	11,703
16	Cotton	..	..	2	80,701	2	80,701
17	Cloth business	..	..	1	947	1	947
18	Clubs	1	2,224	..	..	1	2,224
19	Commission agent	..	..	10	22,461	10	22,461
20	Contract	..	..	2	5,907	2	5,907
21	Distilleries	1	12,541	..	..	1	12,514
22	Drapers	3	93,870	..	..	3	93,870
23	Dividends	30	5,80,063	115	23,13,109	145	28,93,172
24	Director's fees	..	..	3	1,818	3	1,818
25	Exports and Imports	3	28,881	3	5,601	6	34,482
26	Electric Supply	8	2,69,42;	..	..	8	2,69,425
27	Explosive	1	13,214	..	..	1	13,214
28	Fatka	..	..	..	144	..	144
29	Fisheries	..	..	1	10,313	1	10,313
30	Gas company	1	29,235	..	..	1	29,235
31	Gramophone	1	80,866	..	..	1	80,866
32	Ground rent	..	..	1	3,454	1	3,454
33	Gunny	..	..	5	45,720	5	45,720
34	Hide and Skin	4	9,172	3	41,378	7	50,550
35	Hotel	2	7,670	..	..	2	7,670
36	Hardware	..	..	2	10,340	2	10,340
37	House Property	5	27,103	14	66,465	19	93,568
38	Horse racing	..	..	1	4,098	1	4,098
39	Hosiery	..	..	2	1,613	2	1,613
40	Ice	1	55	..	..	1	55
41	Interest on security	3	32,656	12	90,222	15	1,22,878
42	Jewellery	1	9,563	1	1,961	2	11,524
43	Jute	3	71,185	20	61,187	23	1,32,372
44	Lime	2	28,524	..	..	2	28,524
45	Managing agent	10	6,15,075	53	42,26,011	63	48,41,086
46	Medicine	1	4,989	2	5,400	3	10,389
47	Miscellaneous	1	1,582	10	41,555	11	43,137
48	Money lending	..	..	12	26,594	12	26,594
49	Merchants and agents	6	2,75,147	41	19,51,470	47	22,26,617
50	Motors	2	48,929	..	..	2	48,929
51	Molasses	..	..	1	322	1	322
52	Non-agricultural	..	..	3	4,502	3	4,502
53	Newspapers	1	62,761	..	..	1	62,761
54	Oil and Spirit	2	6,33,295	..	..	2	6,33,295
	Carried over	110	31,11,447	392	97,54,590	502	1,28,66,037

Analysis of item "24 others" in Return No. VI (1928-29)—*contd.*

Serial No.	Sources of income.	Companies.		Other sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
	Brought forward	110	31,11,447	392	97,54,590	502	1,28,66,037
55	Paint and Colour	2	19,713	..	..	2	19,713
56	Partnership	..	..	2	23,089	2	23,089
57	Piecegoods	..	..	14	38,527	14	38,527
58	Profession	1	229	26	96,974	27	97,203
59	Races	..	..	1	69,326	1	69,326
60	Rice	..	..	1	—8,519	1	—8,519
61	Rope Works	2	27,706	..	..	2	27,706
62	Royalty	..	..	5	28,943	5	28,943
63	Rubber goods	1	36,314	..	..	1	36,314
64	Salary	..	..	120	2,35,046	120	2,35,046
65	Stationery	..	..	1	60	1	60
66	Sugar business	..	..	1	51,477	1	51,477
67	Soap making	1	7,774	..	..	1	7,774
68	Shares	..	..	10	1,04,763	10	1,04,763
69	Seed growing	..	..	1	1,353	1	1,353
70	Silk and Curio	..	..	1	4,350	1	4,350
71	Shellac business	3	30,790	1	784	4	31,574
72	Spices	..	..	3	2,299	3	2,299
73	Speculation	..	..	1	16,462	1	16,462
74	Stevedore	..	..	5	14,047	5	14,047
75	Tea	182	7,83,691	4	12,506	186	7,96,197
76	Transport	1	94,396	..	..	1	94,396
77	Tailoring	..	..	1	610	1	610
78	Timber merchant	4	36,440	5	11,867	9	48,307
79	Telephone	1	34,395	..	..	1	34,395
80	Tobacco and Biri	9	16,14,432	1	19,896	10	16,34,328
81	Typewriters	1	3,746	..	..	1	3,746
82	Theatre	2	12,155	..	..	2	12,155
83	War bonds and fixed deposits	..	..	4	75,577	4	75,577
84	Waterproof making	1	5,100	..	..	1	5,100
85	Wine merchant	1	41,022	2	53,677	3	94,699
86	Yarn	..	..	1	801	1	801
	Total	322	58,59,350	603	1,06,08,505	925	1,64,67,855

RETURN No. VI.

Classified Statement of Receipts of Super-tax in the United Provinces in the year ending 31st March 1929.

Seria No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	1	661	9	16,248	10	16,909
2	Buildings and land	..	..	1	3,619	1	3,619
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	6	1,82,991	..	..	6	1,82,991
5	Cotton pressing, ginning and cleaning	1	964	..	..	1	964
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel work	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute Pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	1	1,875	..	..	1	1,875
16	Printing and publishing	1	7,774	..	..	1	7,774
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	5	67,511	1	531	6	68,042
20	Railway	2	8,60,697	..	..	2	8,60,697
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	15,034	..	..	1	15,034
23	Woollen mills	..	..	..	..	..	..
24	Others	7	1,52,120	86	6,28,383	93	7,80,503
	Total	25	12,89,627	97	6,48,781	122	19,38,408

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	7	45,864	8	21,763	15	67,627
2	Buildings and land	..	..	3	49,105	3	49,105
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	3,234	1	518	2	3,752
5	Cotton pressing, ginning and cleaning	1	899	1	232	2	1,131
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	2	6,357	2	6,357
8	Insurance—Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	1	3,316	..	..	1	3,316
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
18-A	Sugar making and refining	1	5,206	..	..	1	5,206
19	Railway	1	2,53,542	..	..	1	2,53,542
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others*	15	1,20,425	61	2,67,683	76	3,88,108
	Total	28	4,37,635	76	3,45,658	104	7,83,293

* Detail of others :—

1. Money-lending.
2. Legal Profession.
3. Charas.
4. Salary.
5. Hotel.
6. Timber Merchants.
7. Dividends.
8. Property.
9. Piece-goods.
10. Ghee merchants.
11. Brewery and Distillery.
12. Carpet Companies.
13. Electric Company.
14. Commission.
15. Contractors.
16. Trade in Agriculture Produce.
17. Woollen goods.
18. Hide and Skin.
19. Securities.

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	33,182	52	1,52,497	56	1,85,679
2	Buildings and land	7	1,09,097	11	13,053	18	1,22,150
3	Chemical	1	3,510	3	1,893	4	5,403
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	2	10,176	4	58,110	6	68,286
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	5,128	..	..	1	5,128
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	11	28,79,955	2	6,922	13	28,86,877
15	Paper mills	..		..	..	..	..
16	Printing and publishing	..		5	16,421	5	16,421
17	Steam navigation—Ocean	1	25,832	..	..	1	25,832
18	Steam navigation—River	2	3,61,538	..	..	2	3,61,538
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	78,817	..	..	2	78,817
23	Woollen mills	..	..	..	..	..	..
24	Others	26	7,74,719	224	10,10,857	250	17,85,576
	Total	57	42,81,954	301	12,59,753	358	55,41,707

	Rs.
Total	55,41,707
Add—excess collections and miscellaneous	456
Add—Advance Collection includes Rs. 2,82,000 from Burma Railways	2,83,999
	58,26,162
Deduct—Refunds	1,30,271
	56,95,891

Analysis of item 24—Others—of Return No. VI.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Coffee milling	..	..	1	280	1	280
2	Money lending	2	5,584	60	2,78,850	62	2,84,434
3	Rice millers and exporters	2	3,18,669	9	24,671	11	3,43,340
4	General Merchants	9	1,05,202	48	3,56,135	57	4,61,337
5	Contractors	..	..	8	58,217	8	58,217
6	Pawn-brokers	..	..	4	2,333	4	2,333
7	Hardware	..	..	3	14,589	3	14,589
8	Piece-goods	..	..	16	31,004	16	31,004
9	Saw-mill	1	20,191	1	9,654	2	29,845
10	Profession (Individual)	..	..	6	12,277	6	12,277
11	Ice and Aerated water factory	1	12,577	1	1,834	2	14,411
12	Turf Accountants	..	..	4	10,701	4	10,701
13	Cooly Maistries	..	..	2	5,898	2	5,898
14	Stevedores	..	..	4	7,168	4	7,168
15	Rice and General Merchants	..	..	7	12,557	7	12,557
16	Produce-dealers	..	..	5	2,866	5	2,866
17	Salary-earners	..	..	31	1,17,558	31	1,17,558
18	Bankers and General Merchants	1	6,055	2	17,229	3	23,284
19	Telephone	1	32,513	..	..	1	32,513
20	Jewellers	1	2,473	..	..	1	2,473
21	Timber	2	1,91,780	3	11,454	5	2,03,234
22	Motor trading	4	58,560	..	..	4	58,560
23	Turf Club	1	20,666	..	..	1	20,666
24	Paddy-brokers	..	..	1	1,791	1	1,791
25	Boat-owners	..	..	2	13,443	2	13,443
26	Musical instruments	1	449	..	..	1	449
27	Architects	..	..	1	622	1	622
28	Steam-launches	..	..	1	7,413	1	7,413
29	Freight-brokers	..	..	1	3,658	1	3,658
30	Hotel and House-property	..	..	1	7,032	1	7,032
31	Dividends	..	..	2	1,623	2	1,623
	Total	26	7,74,719	224	10,10,857	250	17,85,576

RETURN No. VI.

Classified Statement of Receipts of Super-tax in the Bihar and Orissa Province in the Year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	1	1,338	2	3,283	3	4,621
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..		..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	1,897	..	..	..	1,897
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	9,476	..	..	1	9,476
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	2	8,494	64	49,21,098	66	49,29,592
	Total	4	21,205	66	49,24,381	70	49,45,586
	Analysis of item "24—Others" above.						
(a)	Timber	1	4,949	..	..	1	4,949
(b)	Royalty	..	..	7	3,68,731	7	3,68,731
(c)	Contracts	..	..	12	28,620	12	28,620
(d)	Salaries	..	..	8	6,887	8	6,887
(e)	Hide and Skin	..	..	1	2,209	1	2,209
(f)	Cloth and twist	..	..	1	2,628	1	2,628
(g)	Grain dealing	..	..	1	719	1	719
(h)	Professional income	..	..	6	31,454	6	31,454
(i)	Money lending	..	..	12	42,63,457	12	42,63,457
(j)	Interest	..	..	4	44,227	4	44,227
(k)	Rice Mill and Oil Mill	..	..	10	1,67,556	10	1,67,556
(l)	Electric Supply Co.	1	3,545	..	..	1	3,545
(m)	Miscellaneous	..	..	2	4,610	2	4,610

RETURN No. VI.

Classified statement of receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	1	2,98,842 4	1	2,98,842 4
2	Building and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	3	98,655 12	..	..	3	98,655 12
5	Cotton pressing, ginning and cleaning	..	..	6	35,470 10	6	35,470 10
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	3,206 0	..	..	..	3,206
14	Mining, other minerals including petroleum	1	2,61,739 0	3	20,022 1	4	2,81,761
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	.
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	22,315 0	..	..	1	22,315
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	2	51,076 10	33	72,833 1	35	1,23,909 11
	Total	7	4,36,992 6	43	4,27,168 0	50	8,64,160 6

	Rs. A.
Deduct other refunds	1,62,166 15
Add penalties	734 6
Net collections	7,02,727 7

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning, and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	1	1,475	1	1,475
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	1,21,251	..	..	1	1,21,251
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	11	9,89,692	14	38,355	25	10,28,047
	Total	12*	11'10 943	15*	39,830	27*	11,50,773

* Number of assessees assessed in Bengal is excluded from this return but included in Benga returns.

Analysis of sources of Income under items "24—Others" in Return VI for the year 1928-29.

Serial No.	Sources of Income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Salary	..	..	9	6,746	9	6,746
2	Tea	10	9,86,187	2	22,793	12	10,08,980
3	Motor Transport	1	3,505	..	..	1	3,505
4	Trading	..	..	1	99	1	99
5	Zamindari profits excluding Agricultural rent .	..	..	2	8,717	2	8,717
	Total .	11*	9,89,692	14*	38,355	25*	10,28,047

* Number of assessees assessed in Bengal is excluded from this return but included in Bengal returns.

RETURN No. VI.

Classified statement of receipts of super-tax in the N.-W. F. Province in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	1	13,052	1	13,052
2	Buildings and land	..	..	1	9,245	1	9,245
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others *	..	..	17	75,543	17	75,543
	Total	..	..	19	97,840	19	97,840

* Detail of others :—Salary, Contract, Furs, Carpet and Timber.

RETURN No. VI.

Classified statement of receipts of super-tax in the Salary Circle, Delhi Province, in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	21	54,366	21	54,366
	Total	..	..	21	54,366	21	54,366

RETURN No. VI.

Classified statement of receipts of super-tax in the Delhi District in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	--	--	--	--	--	--
2	Buildings and and	--	--	1	9,725	1	9,725
3	Chemica	--	--	..	--	--	--
4	Cotton spinning and weaving	1	66,474	--	--	1	66,474
5	Cotton pressing, ginning and cleaning	--	--	--	--	--	--
6	Engineering	--	--	5	6,836	5	6,836
7	Flour mills	1	8,452	..	--	1	8,452
8	Insurance—Fire, Marine and Life	1	5,078	..	..	1	5,078
9	Iron and steel works	--	--	2	7,524	2	7,524
10	Jute spinning and weaving	--	--	--	--	--	--
11	Jute pressing	--	--	--	--	--	--
12	Landing, shipping and warehousing	--	--	--	--	--	--
13	Mining, coal	--	--	--	--	--	--
14	Mining, other minerals including petroleum	--	--	--	--	--	--
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	--	--	--	--	--	--
17	Steam navigation—Ocean	--	--	--	--	--	--
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining	--	--	--	--	--	--
20	Railway	--	--	--	--	--	--
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	1	21,080	--	--	1	21,089
23	Woollen mills	--	--	--	--	--	--
24	Others	5	9,489	5	3,618	10	13,107
	Total	9	1,10,573	13	27,703	22	1,38,276

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Mangaldas & Sons, Booksellers and Publishers, Bhaga Talao, Surat.
The Standard Book and Stationery Co., 32-33, Arbab Road, Peshawar.
R. B. Umadikar & Co., The Bharat Book Depôt, Dharwar.
The Students Own Book Depôt, Dharwar.
Shri Shankar Karnataka Pustaka Bhandara, Malamuddi, Dharwar.
The Standard Bookstall, Karachi, Quetta, Delhi, Muree and Rawalpindi.
The Karachi Book Depôt, Elphinstone Street, Camp, Karachi.
The English Bookstall, Karachi.
The Standard Bookstall, Quetta.
U. P. Malhotra & Co., Quetta.
J. Ray & Sons, 43, K. & L., Edwardes Road, Rawalpindi, Murree and Lahore.
The Standard Book Depôt, Lahore, Nainital, Mussoorie, Dalhousie, Ambala Cantonment and Delhi.
N. B. Mathur, Supdt., Nazir Kanun Hind Press, Allahabad.
The North India Christian Tract and Book Society, 18, Clive Road, Allahabad.
Ram Dayal Agarwala, 184, Katra, Allahabad.
Ram Narain Lal, Katra, Allahabad.
The Indian Army Book Depôt, Dayalbagh, Agra.
Narayan & Co., Meston Road, Cawnpur.
The Indian Army Book Depôt, Jullundur City, Daryaganj, Delhi.
Manager, Newal Kishore Press, Lucknow.
The Upper India Publishing House, Ltd., Literature Palace, Amuddaula Park, Lucknow.
Rai Sahib M. Gulab Singh & Sons, Mufid-I-Am Press, Lahore and Allahabad.
Rama Krishna & Sons, Booksellers, Anarkali, Lahore.
Puri Brothers, Booksellers and Publishers, Katcheri Road, Lahore.
The Tilak School Bookshop, Lahore.
The Standard Bookstall, Lahore.
The Proprietor, Punjab Sanskrit Book Depôt, Saidmitha Street, Lahore.
The Insurance Publicity Co., Ltd., Lahore.
The Punjab Religious Book Society, Lahore.
The Commercial Book Co., Lahore.
The University Book Agency, Kachari Road, Lahore.
Manager of the Imperial Book Depôt, 63, Chandney Chawk Street, Delhi.
Fono Book Agency, New Delhi.
Oxford Book and Stationery Company, Delhi, Lahore, Simla, Meerut and Calcutta.
Supdt., American Baptist Mission Press, Rangoon.
The Modern Publishing House, Ltd., 30, Phayre Street, Rangoon.
Burma Book Club, Ltd., Rangoon.
Manager, the "Hitavada," Nagpur.
Bhisey Brothers, Booksellers and Stationers, Sitabaldi, Nagpur.
S. C. Talukdar, Proprietor, Students & Co., Cooch Behar.
The Manager, Ceylon Observer, Colombo.
The Manager, The Indian Book Shop, Benares City.
Nand Kishore & Bros., Chowk, Benares City.
The Srivilliputtur Co-operative Trading Union, Ltd., Srivilliputtur (S. I. R.).
Raghunath Prosad & Sons, Patna City.
The Students' Emporium, Patna.
K. L. Mathur & Bros., Guzri, Patna City.
Kamala Book Store, Bankipore, Patna.
G. Banerjea and Bros., Ranchi.
Dandekar Brothers, Indore City.
Pushtakalaya Sahayak Sahakari, Ltd., Baroda.
M. C. Kotharij Raipura Road, Baroda.
The Hyderabad Book Depôt, Chaderghat, Hyderabad (Deccan).
Thakur & Co., Amraoti.
S. Krishnaswami & Co., Teppakulam P. O., Trichinopoly Fort.
National College Teachers' Union Book Depôt, Trichinopoly.
Superintendent, Bangalore Press, Lake View, Mysore Road Bangalore City.

AGENT IN PALESTINE :—Steimatzky, Jerusalem.

INCOME-TAX DEPARTMENT.—SIXTH ANNUAL CONSOLIDATED ADMINISTRATION REPORT (YEAR 1929-30).

1. *Changes in the Income-tax Law, Procedure, etc.*—The Income-tax (Provident Funds Relief) Act (XII of 1929) was enacted in September 1929 and came into force with effect from the 15th of March 1930. It exempts the contributions made by the employer and the employees to a recognised provident fund from the payment of income-tax in so far as these contributions do not exceed 1/6th of the employee's salary. If the employee pays life insurance premia also, the law now entitles him to claim income-tax relief in respect of the latter to the extent that the joint contributions to the provident fund fall short of 1/6th of his total income. Interest on the sum to the employee's credit is also exempt if it does not exceed the prescribed maximum rate.

Another enactment [Indian Income-tax (Amendment) Act, 1930, (XXI of 1930)] designed to deal with bogus companies and partnerships brought into being with the object of evading income-tax was passed towards the close of the year under review. It gives discretion to the Income-tax Officer with the previous approval of the Assistant Commissioner of Income-tax—

(1) to treat as separate assessees the individuals comprising any firm or other association carrying on business which is under the control of one member thereof and which has been formed for the purpose of evading or reducing the liability to tax of any member thereof;

(2) to treat the members of a company as separate assessees if the company is under the control of not more than 5 members and, its profits and gains are allowed to accumulate beyond its reasonable needs having regard to the maintenance and development of its business, and such accumulation or failure to distribute is for the purpose of avoiding the tax upon any of the members in respect of their shares in the profits and gains so accumulated or not distributed. Provision has also been made for an appeal against the Income-tax Officer's order to a Board of Referees through the Commissioner of Income-tax.

Certain minor amendments of the main Act relating mostly to points of machinery and administration were also made during the year by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930). The more important of them are :—

(1) *Section 48.*—Power has been taken to appoint any authority other than the Income-tax Officer (*e.g.*, the High Commissioner for India) to refund income-tax under that section.

(2) *Section 60.*—Power has been taken to grant relief where, by reason of a portion of an assessee's salary being paid in arrears or in advance, his income is assessed at a rate higher than that at which it would otherwise have been assessed.

(3) *Section 67-A.*—This provides for the exclusion of the day on which an order is passed and the time taken in obtaining a copy of it in computing limitation for appeals and applications under Section 66.

The Government of India and the Central Board of Revenue framed rules under the provisions of the Income-tax (Provident Funds Relief) Act to take effect from the 15th March 1930, and some amendments were also made in the Indian Income-tax Rules, 1922. A concession that will be appreciated by owners of house property is the exclusion, under Section 60, of irrecoverable rent from the *bonâ fide* annual value of "property" in certain circumstances.

2. The arrangement regarding relief from double income-tax of incomes taxed both in British India and an Indian State was extended during the year to the States of Patna, Sonpur, Kalahandi, Rairakhol and Baudh in Bihar and Orissa.

3. *Progress made in extending the field of activities of the Department.*—It was stated in the last Report that income-tax work in two districts in Lower Burma and in the remaining districts of Upper Burma had been taken over from the Local Government of Burma. This statement was not quite accurate. The position at the commencement of the year under report was that with the exceptions of a small hilly tract in the U. P. and of nine districts in Upper Burma and five in

Lower Burma, there was no area where the administration of the income-tax was under the control of a Local Government. The year under review saw no change in this position.

4. *Income-tax Establishment.*—The only noteworthy changes were (i) the conversion of the post of the Special Inspecting Officer, Bombay Presidency, into that of an Assistant Commissioner of Income-tax on Inspection duty, and the sanction of two Examiners of Accounts to assist him and of two additional clerks for the office of the Commissioner of Income-tax, Bombay; (ii) the appointment of an additional Income-tax Officer and the necessary subordinate staff for the district of Bijapur, which used to be part of the combined Belgaum-Bijapur charge, (iii) the appointment of one Sub-Inspector for Aden.

5. *Salient features of the previous year.*—As income-tax is levied on the income of the "previous year," the assessments made during the year 1929-30 reflected the conditions of the year 1928-29. The following paragraphs based on the reports received from the respective Commissioners of Income-tax refer to the conditions of 1928-29.

Madras.—In the northern districts of Madras, money-lending business continued to flourish, but the trade in paddy, rice, groundnuts, salt and tobacco declined. In the central districts, the piecegoods trade remained depressed and yarn dealers suffered loss. The tanning industry and the export trade in tanned stock, which are important sources of revenue in Madras, Trichinopoly and Dindigal districts fared badly. The hardware trade showed a little improvement, but competition was keen and the margin of profit was not large. Motor dealers and firms engaged in general merchandise made good profits. Import and export merchants in the western range did not fare very well. Dealers in pepper, copra, arecanuts, groundnuts, chillies and cotton seeds on the west coast suffered loss, and the profits made by the tea estates were lower than in the previous year. On the other hand, the coffee, tobacco and turmeric trades on the west coast maintained their ground. The tile-making industry continued to flourish.

Bombay.—Owing to the labour troubles in Bombay, the revenue from the textile industry went down by about 14 lakhs. The cotton and the coastal export trades also had a very bad time. The year was, remarkable however, for the heavy increase in the export trade in cotton, and the motor trade was more profitable than in the previous year. Banking and insurance, the manufacture of cement, building contracts, and the salt and the liquor trades fared somewhat better than in the previous year.

Sindh unfortunately suffered heavily from unprecedented floods and epidemics which for a time put a stop to all business activity.

Bengal.—The chief source of revenue in Bengal, *viz.*, jute, had another good year. Engineering and shipping showed improvement. Coal and lac were steady but tea had a hard time to face on account of the competition from Java and overproduction. The piecegoods market continued to exhibit a downward tendency and sugar followed suit. The export trade in hides and skins did not do well, and that in grains and pulses did worse than at any previous time during the quinquennium.

United Provinces.—Not only did the cotton industry continue to be unprogressive, but even the woollen industry was hard-hit by the import of cheap continental goods. The depression in the sugar industry, due to overproduction throughout the world, was shared by the sugar merchants of this province. Although the wheat crop was poor, grain merchants are reported to have made better profits. Money-lending continued to flourish, but the dealers in silver and gold and in brocades were not prosperous.

Punjab.—Grain dealers are reported to have made abnormal profits, but money-lending business was less profitable and the piecegoods merchants incurred heavy losses. As the cotton crop was a failure, the ginning and pressing industry remained depressed. The timber trade is also reported to have been stagnant.

Burma.—This province reports that the year was one of the worst in the last decade. Paddy suffered a further decline in price and the depression in the rice markets re-acted on the trade of the province generally. The timber market, however, was steady. While the out-put of petroleum increased, the exports of mineral oils declined.

Bihar and Orissa.—This province reports that there was no appreciable fluctuation in its general trade conditions during the year. The coal industry showed a slight improvement ; shellac commanded high prices and its shipments increased both in quantity and in value. Oil-seeds also had a rising market. While the twist, cloth and groceries trades were somewhat prosperous, the market for cotton yarn and chillies remained unfavourable. Tobacco-leaf and linseed yielded fairly good profits. Most of the sugar refineries, however, remained closed. It was only towards the close of the year that the mica market began to show some vitality.

Central Provinces.—The cotton crop was good, and the ginning and pressing factories made better profits, but those engaged in the ready business suffered losses. The cloth, silver, gold, hardware, rice, coal and manganese trades were all stagnant. Money-lending was as profitable as ever.

Assam.—In this province the principal source of income-tax revenue is the tea industry. Unfortunately the prices of tea were the lowest since the year 1921-22. Floods did considerable damage to the jute crop.

6. *Demand, collection, etc.*—The following figures show the demand and progress of collections during the year 1929-30 as compared with the two preceding years :—

Income-tax.

	1927-28.	1928-29.	1929-30. †
	Rs.	Rs.	Rs.
Balance on 1st April . . .	43,00,167*	41,28,769*	50,18,014*
Demand	13,00,12,275	13,94,24,701	14,20,68,748
Miscellaneous and penalties . .	6,95,999	6,42,147	7,15,896
Total demand .	13,50,08,441	14,41,95,617	14,78,02,658
Refunds	1,49,64,014	1,68,16,065	1,87,76,198
Net demand	12,00,44,427	12,73,79,552	12,90,26,460
Net collections	11,47,42,895	12,25,88,037	12,52,67,011
Excess collections . . .	1,98,055	2,97,871	2,71,990
Balance on 31st March . . .	54,72,996	51,57,256	40,32,701

Super-tax.

	1927-28.	1928-29.	1929-30.
	Rs.	Rs.	Rs.
Balance on 1st April . . .	35,20,808*	41,20,549*	23,62,515*
Demand	4,35,86,011	4,90,57,872	4,83,79,711
Miscellaneous and penalties . .	17,882	1,100	37,900
Total demand .	4,71,24,701	5,31,79,521	5,07,80,126
Refunds	8,57,489	22,16,916	30,30,661
Net demand	4,62,67,212	5,09,62,605	4,77,49,465
Net collections	4,05,07,639	4,89,93,124	4,59,86,451
Excess collections . . .	54,829	5,14,308	2,66,589
Balance on 31st March . . .	57,88,400	24,88,277	20,29,948

* Difference between closing and opening balances due to remissions on appeal, writes-off, etc., after the close of the year.

**Note* †—These figures are departmental.

7. The numbers of (1) new assessees discovered, and (2) those removed from the registers of the Department are given in the statement below :—

Province.	Discovered.	Struck-off.
1. Madras	5,860	3,737
2. Bombay	7,515	7,548
3. Bengal	4,782	4,827
4. United Provinces	2,947	3,207
5. Punjab	4,011	2,941
6. Burma	3,102	3,019
7. Bihar and Orissa	1,694	1,329
8. Central Provinces	1,700	1,382
9. Assam	909	102
10. N.-W. F. Province	312	457
11. Delhi	361	116
Total	33,193	28,665

8. If the returns made by the assessees had been accepted as correct without challenge, a sum of Rs. 3,91,29,254 or 29·59% of the actual revenue assessed on these persons would have been lost.

9. *Tramp steamers.*—The net collections realised in the maritime provinces during the year under review were :—

	Rs.
Madras	12,010
Bombay (including Sindh)	25,538
Bengal	25,123
Burma	29,059
Total	91,730

10. *Methods of evasion.*—Attempts at evasion are still extremely common. The amending Bill (Bogus Companies Bill) to which reference was made in the 1928-29 Report has now been enacted. Action under that Act will be taken where necessary in 1930-31.

11. Compared with the previous year, the year under review closed with smaller arrears.

12. *Coercive measures.*—(*Vide* Return No. VII). There was a further slight decrease (from 13,601 to 13,471) in the number of cases in which penalties were imposed.

13. *Prosecutions.*—There was one prosecution in Bombay for keeping a double set of accounts. The accused was convicted and sentenced to one day's simple imprisonment and a fine of Rs. 1,000 or, in default, six months' imprisonment.

Punjab.—At the instance of an assessee a professional accountant was charged with misappropriating Rs. 100, being the reference fee given to him by the assessee to be deposited under Section 66 (2) of the Act. He was convicted and sentenced to a fine of Rs. 400.

Burma.—Three partners in a firm of labour contractors were prosecuted under sections 177 and 193 of the Indian Penal Code for fabrication of accounts with the object of evading income-tax. They were all convicted and sentenced to imprisonment and fine.

14. *Appeals.*—21,740 appeals were filed during the year against 21,420 in the previous year. 3,990 cases were taken up by the Commissioners of Income-tax as revision against 3,055 in the previous year. 9,910 appeals were successful. Orders were modified in 1,765 cases in revision.

Rulings by High Courts.—The following statement shows the important decisions pronounced by High Courts on references made under Section 66 of the Indian Income-tax Act, 1922, during the year under report :—

Summary of decisions.

1. *Madras High Court.*—The profits of a non-resident Railway Company receivable in British India and actually paid, under an agreement, in British India to the Agent of the Company, even if the profits are partly earned outside British India, are income accruing or arising or received in British India, and are chargeable under section 4 of the Act.

2. Where an assessee applies for adjournment by post or by telegram of an enquiry at which he has been required by a notice under section 23 (2) to produce evidence, and the Income-tax Officer grants an adjournment, no second notice under section 23 (2) for the adjourned date is required in law ; the letter or telegram intimating the fact of the adjournment to the assessee is neither a notice under section 23 (2) nor a requisition, within the meaning of section 63 of the Act ; and where such intimation has not been sent by registered post it is not open to the assessee on that ground to claim that there was no valid service of a notice under section 23 (2).

3. An Income-tax Officer making an assessment is not (except for the specific purposes mentioned in section 37) a court, and the doctrine of *res judicata* applicable to the decisions of Civil Courts does not apply to his decisions.

4. Under section 37 an Income-tax Officer can call for the accounts of an assessee relating to a period more than 3 years prior to the year of account. He cannot assess the assessee under section 23 (4) for failure to comply with the notice, but in framing the assessment is entitled, if the assessee fails to produce the accounts, to draw an adverse inference from such failure.

5 The profits realised by a money-lender from the sale of rubber gardens taken over in satisfaction of debts advanced in his money-lending business are profits arising to him in the course of such business.

6. A combined notice under sections 23 (2) and 22 (4) is a valid notices and on non-compliance with the terms of such a notice, assessment can be made under section 23 (4).

7. A notice under section 22 (4) can be issued even in cases where an assessee had submitted a return of his income under section 22 (2), and in the event of non-compliance with the terms of the notice an assessment can be made under section 23 (4).

8. The ordinary presumption applicable to foreign remittances, *viz.*, that where there are both profits and capital in a foreign business the remittances made are from profits, is one that can be rebutted.

9. An assessee is not entitled to move the High Court under section 66 (3) for an order directing the Commissioner of Income-tax to refer a question which the assessee did not raise before the Commissioner under section 66 (2). Section 45 of the Specific Relief Act is also of no avail to the assessee in this regard.

10. *Bombay High Court.*—Bad debts not written off in the year in which they actually become bad but in a subsequent year are not allowable as an item of deduction from the profits brought under assessment.

11. Interest on Government securities paid from the Residency treasury at Hyderabad outside British India is liable to income-tax and super-tax, since the interest is payable only in British India, and therefore the income accrues and arises in British India.

12. *Calcutta High Court.*—The essence of a co-parcenary under the Mitakshara Law is unity of ownership, whereas under the Dayabhaga law, the essence of co-parcenary is unity of *possession*. So long as there is unity of possession, no co-parcener can say that a particular share of the property belongs to him. That he can say only after a partition. A business, originally started by a Hindu Undivided Family under the Dayabhaga Law, and later owned jointly by the descendants of the same family, separate in mess and estate and owning separate business and estates, must be treated as a firm and not as belonging to the Hindu Undivided Family.

13. When a firm applies for registration under section 2 (14) of the Act, the Income-tax Officer may call upon the applicant firm to prove by evidence that they are what they claim to be before he proceeds further with the application.

14. Any sum received in consideration of the waiver of any right in connection with a breach of the terms of a lease is not assessable under the Act.

15. An order under section 5 (4) of the Act made by a Commissioner of Income-tax appointing an Income-tax Officer must relate to a class of persons and not to individual cases, so that it is possible for an assessee or other person by looking to the definition given in the order to ascertain whether or not his case is one which is affected by it.

16. *Allahabad High Court.*—A notice under section 22 (2) of the Income-tax Act giving the assessee 29 days time for filing the return, instead of not less than 30 days as provided in the section, is entirely illegal and this crucial defect cannot be cured by subsequent extensions of time.

17. The question whether the assessee was prevented by sufficient cause from submitting the return under section 22 (2) is a mixed question of law and fact, the question of law being whether the facts alleged by the assessee, if accepted as true, may be treated as sufficient cause in law within the meaning of section 27 of the Act.

18. It is open to the High Court under section 66 to formulate questions of law that really arise in the case, though never raised before it, and to answer them for the benefit of the Commissioner or the assessee.

19. Where the assessee has taken land on lease and has erected on a part thereof houses and shops which are let out on rent, and has let out the rest to squatters on rent, the income derived from such rents must come under section 6 (vi) of the Income-tax Act, and should be assessed as income from " other sources " under section 12 of the Act.

20. Where an agreement entered into between the members of a Hindu Joint family merely stated that certain businesses carried on by some of the members in their names were the separate businesses of the respective members, each being independent and having no concern in the assets and liabilities of the others, and there was no disclosure therein of any intention on the part of the members to separate, there was no disruption of the joint family.

21. The acts of the Tehri State in arranging for the sale of their timber and receiving the proceeds of the contracts in British India constituted trading in British India, and both the Income-tax Act, 1922, and the Government Trading Taxation Act were therefore applicable to the State.

22. *Chief Court of Oudh at Lucknow.*—The constructive receipt of accumulated interest materializes on the date when the assessee is put in effective possession of the property in the execution of a decree in his favour and not on the date on which the sale of the property is confirmed and the sale certificate issued.

23. Wherein accounts, documents or evidence called for by the Income-tax Officer and produced by the assessee the income is intentionally understated, it is open to the Income-tax Officer to make an assessment under section 23 (4) of the Act for failure to comply with all the terms of the notice under section 22 (4).

24. *Lahore High Court.*—Where a partner, as partner, lends money beyond the initial capital to the partnership at an agreed rate of interest, and the money is used for capital expenditure, the interest paid by the partnership to him in the " previous year " should be allowed as a deduction in computing the profits or gains of the partnership within the meaning of section 10 (2) (iii) of the Income-tax Act.

25. An assessee is entitled to the depreciation allowance under section 10 (2) (vi) of the Income-tax Act in a year when there are no profits or gains in the business using the machinery, etc., depreciating, and can set off this allowance under section 24 against his profits and gains from other sources, such as rentals from house property, during the year in question. " Profits or gains " in proviso 2 to section 10 (2)(vi) are profits or gains generally from whatever source derived, and not merely the profits or gains of the particular business in which the buildings and machinery, etc., are used.

26. The expression ' annual value ' in section 9 (2) of the Income-tax Act does not include house-tax levied on the landlord by a Municipal Committee, and is not a part of the rent or the annual income accruing from house property to the landlord.

27. *Rangoon High Court.*—An appellant in income-tax proceedings has no higher right in adducing fresh evidence in appeal than he would have in a Civil case under Order 41, Rule 27 of the Civil Procedure Code.

28. An Assistant Commissioner, in enhancing an assessment under Section 32, where accounts are withheld, is not bound to disclose to the assessee the materials on which he bases the enhanced assessment. It is open to the assessee, when notice is issued to him under the proviso to Section 32, to show cause against the enhancement, and to convince the Assistant Commissioner that, if he did enhance the income, it should not be above a certain figure.

29. Where there is reason to believe that an assessee is in receipt of income from his businesses outside British India, which is taxable, the Income-tax Officer has power to call for the books of account of those businesses.

30. In the case of a Section 23 (3) assessment, where the computation of income for a particular year is made under the proviso to Section 13 " upon such basis and in such manner as the Income-tax Officer may determine," the assessee is entitled to show that any income sought to be included in a subsequent assessment was included in the computation of the previous assessment under Section 23 (3).

31. In regard to a Section 23 (4) assessment, it was held that as the records contained no indication of the basis of the Income-tax Officer's assessment, and as the assessment did not purport to be founded on any materials or reasons beyond the Income-tax Officer's private opinion, it was an illegal assessment.

32. A partner may legally make a loan to the firm of which he is a partner. If the money advanced is intended as a *bonâ fide* loan, and not as capital, or an addition to capital, the interest on such loan is an admissible deduction under Section 10 (2) (iii) from the profits of the firm.

33. *Patna High Court.*—The accretion (interest) to principal in a mortgage transaction resulting in the purchase of the mortgaged property is income and not capital.

34. The date of actual realization of interest when property is purchased under a mortgage decree is the date of confirmation of the sale.

35. Expenses, actual or notional, incurred or to be incurred for consolidating the title in the property purchased at a mortgage sale are not deductible expenses from profit.

36. Bank commission charged on realization of income from interest on securities cannot be deducted from profits in charging income-tax.

37. A fixed annual sum received by a usufructuary mortgagee from the mortgagor, to whom the mortgaged property is released by a separate bond stipulating the payment of an annual instalment in lieu of interest, is assessable to income-tax.

38. The profit resulting from the manufacture of *sisal* hemp fibre is exempt from income-tax as agricultural income (although machinery is employed for the purpose), as the process adopted is the ordinary process adopted by a cultivator to render it fit to be taken to the market.

39. *Nagpur High Court.*—Where, under special orders of the Commissioner, the assessment of incomes over Rs. 40,000 was to be made by the Assistant Commissioner, notice issued by the Income-tax Officer under Section 22 (2) was held to be *ultra vires.*

40. Where an assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he is entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

41. The extra income made by an assessee from ginning by the use of machinery, cotton grown on his agricultural land is taxable, as this process is not an ordinary one rendering the agricultural produce fit to be taken to the market.

42. The sums paid by assessees to the members of their community employed in their shops were not salaries but disbursements to some of the owners and hence not deductible.

15. *Money-lenders and the co-operative movement.*—Reports received from the various Commissioners of Income-tax go to show that except in the Punjab, the Co-operative movement has not appreciably affected the rural money-lender's business. The Commissioner of Income-tax, Bombay, has reported that the village money-lender is tending to migrate to the towns and cities, but not on any appreciable scale. The Commissioner of Income-tax, Bengal, thinks that co-operative credit societies, joint-stock companies and loan offices are gradually extending their operations from the urban to the rural areas.

16. *Casualties.*—The Board regrets to record the deaths of the following officers, during, or soon after the close of, the year under review :—

(1) Mr. J. C. Mackenzie, Commissioner of Income-tax, Burma. He was in charge of the whole-time department in Burma since its inception and administered it with devotion and ability. He died " in harness" just after the close of the year.

(2) Mr. Niranjan Ray, Assistant Commissioner of Income-tax, Dacca Range, an officer of high integrity, and of ability above the average.

(3) Rai Sahib Babu Bishwanath Prasad, an Assistant Commissioner of Income-tax in the U. P. who retired during the year but died in June 1930.

Mr. W. Johnston who was Commissioner of Income-tax, Bihar and Orissa, reverted to service under the Local Government. Mr. W. Gaskell, Commissioner of Income-tax, U. P., went on leave preparatory to retirement during the year. Rai Bahadur Kuppuswami Aiyar, who held charge of the Chettyars Range in Burma retired in January 1930.

17. *Refunds.*—Refunds continue to increase particularly refunds under double income-tax relief.

18. *Miscellaneous.*—The annual conference of Commissioners of Income-tax was held in Calcutta in August, 1929.

The Department carried on its work without giving rise to any serious complaints, and the Board takes this occasion to acknowledge the good work done by all ranks.

S. P. SHAH,

Secretary, Central Board of Revenue.

SIMLA,

Dated the 15th September 1930.

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RETURN NO. I.

Classification of the income-tax demand in the various Provinces in the year ending 31st March 1930.

RETURN

Classification of the income-tax demand in the various

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.
		Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(*a*) paid by Government .	11,48,049	18,36,846	13,77,595	11,25,569	10,06,643	12,76,321	5,87,109	4,64,033
	(*b*) ,, ,, local authorities	36,070	2,57,355	3,44,221	41,497	29,684	1,96,119	13,628	7,930
	(*c*) paid by companies, other public bodies and associations.	11,05,529	26,09,021	39,04,137	5,40,722	2,83,148	12,60,286	5,67,899	1,65,876
	(*d*) paid by private employers.	1,43,792	6,27,155	7,52,041	60,323	1,03,408	1,77,717	81,319	25,797
2	Interest on securities—								
	(*a*) on securities of the Government of India or of a Local Government.	2,70,882	26,86,891	77,013	2,15,650	3,08,673	45,867	55,739	40,944
	(*b*) on debentures or other securities of a local authority or a company.	34,269	14,19,951	10,54,172	26,274	12,684	1,76,196	126	1,804
3	Income derived from property.	5,18,807	31,21,890	19,61,801	4,07,607	4,82,541	8,26,495	1,50,488	1,63,152
4	Income derived from business	96,15,326	1,57,82,991	2,93,86,474	51,68,241	40,44,166	1,26,91,018	27,75,868	29,85,265
5	Professional earnings . .	3,91,715	8,71,701	9,97,822	3,33,011	2,10,006	2,71,735	2,24,591	1,05,539
6	Income derived from other sources.	6,04,697	16,92,214	12,97,378	2,23,486	1,45,624	2,88,567	3,70,305	43,457
7	Total of items 1 to 6 .	1,38,69,136	3,09,06,015	4,11,52,654	81,42,380	66,26,577	1,72,10,321	48,27,072	40,03,797
8	(*a*) Amount to be deducted on account of section 15.	1,68,073	3,15,357	3,33,874	1,35,176	98,835	54,809	57,999	66,964
	(*b*) Amount to be deducted on account of section 17.	29,130	1,90,447	88,863	17,098	44,246	56,934	25,136	17,368
9	Resultant demand . .	1,36,71,933	3,04,00,211	4,07,29,917	79,90,106	64,83,496	1,70,98,578	47,43,937	39,19,465
10	Arrears	1,86,478	26,08,581	3,50,515	2,16,251	1,98,794	10,31,762	2,20,854	28,809
11	Penalties—								
	(*a*) penal assessments under section 25 (2).	..	330	..	..	..	10	..	..
	(*b*) Penal assessments under section 28.	39,804	28,684	16,704	63,443	12,396	14,902	27,989	18,732
	(*c*) penal recoveries under section 46 (1).	22,854	31,865	17,423	9,313	28,774	11,372	35,576	6,356
	(*d*) other penalties and fines	..	1,421	..	..	..	140	..	..
12	Miscellaneous—								
	(*a*) composition under section 53 (2).	1,200	46,319	..	9,200	6,650	..	..	30,600
	(*b*) Other items . . .	53,790	70,702	11,545	4,987	17,541	38,188	6,985	3,348
13	Total of items 9 to 12 .	1,39,76,059	3,31,88,113	4,11,26,104	82,93,300	67,47,651	1,81,94,952	50,35,341	40,07,310
14	Refund or rebate of tax—								
	(*a*) on interest on securities, under section 48.	55,942	7,45,412	5,15,685	57,972	78,069	1,451	14,606	7,983
	(*b*) on dividends of companies, under section 48.	1,26,402	8,02,708	5,70,730	1,00,661	36,475	50,269	10,490	20,653
	(*c*) to partners of firms, under section 48.	2,58,974	2,52,661	1,35,594	48,382	36,932	1,91,505	1,647	54,708
	(*d*) under section 49 . .	6,38,064	5,55,888	38,22,494	7,87,064	2,39,309	35,54,735	..	2,15,301
	(*e*) under arrangement with the Indian States.	33,093	91,795	..	..	755	37,395	..	2,006
	(*f*) other refunds . .	4,89,113	6,37,738	9,48,532	1,01,672	1,90,652	5,27,528	3,26,582	1,50,143
15	Total refunds .	16,01,588	30,86,202	59,93,035	10,95,751	5,82,192	43,62,883	3,53,325	4,50,794
16	Net demand (item 13 *minus* item 15).	1,23,74,471	3,01,01,911	3,51,33,069	71,97,549	61,65,459	1,38,32,069	46,82,016	35,56,516
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,47,060	14,59,035	5,66,938	2,78,808	3,17,001	7,67,348	2,05,525	30,796
18	*Add*—Excess collections and advance payments.	20,821	9,327	1,82,648	3,180	927	274	42,286	5,175
18A	*Add*—Unpaid refunds of the year under review.	..	1,09,362	..	..	..	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of the preceding year.	..	1,08,008	..	..	..	..	..	..
	Net collections . . .	1,22,48,232	2,86,53,557	3,47,48,779	69,21,921	58,49,385	1,30,64,995	45,18,777	35,30,895

No. I.

Provinces in the year ending 31st March 1930.

Assam.	North-West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	India, Central.	Grand Total.
Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,65,081	1,71,390	374	1,304	8,245	12,26,652	63	10,184	67,24,834	1,72,30,292
1,047	1,504	1,804	731	..	4,452	8	1,306	..	9,37,356
7,32,006	18,994	3,800	7,953	2,319	1,37,976	..	36,153	..	1,13,75,819
24,161	8,178	2,588	759	8,535	3,187	..	1,727	..	20,20,687
5,678	8,044	28	9,442	226	46,255	..	..	31,72,231	69,43,563
1,166	578	..	..	..	2,101	..	..	18	27,29,339
30,215	81,712	15,280	11,409	334	1,38,835	635	19,488	..	79,30,689
22,94,235	6,56,558	1,20,374	1,73,070	2,820	6,57,400	2,777	2,26,661	..	8,65,83,244
25,597	17,979	1,802	2,346	347	31,789	..	3,301	..	34,89,281
54,801	4,052	2,691	1,138	2,426	30,485	11	8,981	..	47,70,313
34,33,987	9,68,989	1,48,741	2,08,152	25,252	22,79,132	3,494	3,07,801	98,97,083	14,40,10,583
38,799	10,590	673	407	1,244	1,42,754	..	2,937	..	14,28,491
21,483	8,118	1,292	838	4	10,939	32	1,416	..	5,13,344
33,73,705	9,50,281	1,46,776	2,06,907	24,004	21,25,439	3,462	3,03,446	98,97,083	14,20,68,745
1,883	38,866	3,266	58,283	3,267	68,418	1,387	600	..	50,18,014
..	5,058	..	..	..	.. ..	..	..	..	5,398
90	4,238	..	..	..	581	..	500	..	2,28,063
4,293	..	1,127	161	178	5,635	..	130	..	1,75,057
..	..	51	..	..	..	..	..	..	1,612
..	800	6	..	..	597	..	200	..	95,572
65	1,277	..	..	..	1,765	..	1	..	2,10,194
33,80,036	10,00,520	1,51,226	2,65,351	27,449	22,02,435	4,849	3,04,879	98,97,083	14,78,02,658
3,374	514	1,088	10,517	234	4,335	..	..	..	14,97,182
9,002	1,618	824	4,697	3	21,881	82	358	..	17,56,853
1,661	..	..	1,294	..	12,225	20	..	..	9,95,603
8,87,717	..	..	..	..	18,658	..	1,12,057	..	1,08,31,287
..	..	..	..	..	..	..	..	..	1,65,044
4,478	41,831	4,307	11,690	56	89,632	..	6,275	..	35,30,229
9,06,232	43,963	6,219	28,198	293	1,46,731	102	1,18,690	..	1,87,76,198
24,78,804	9,56,557	1,45,007	2,37,153	27,156	20,55,704	4,747	1,86,189	98,97,083	12,90,26,460
1,01,119	44,260	16,203	26,568	3,322	67,619	..	1,108	..	40,32,701
258	228	482	6,225	95	64	..	..	..	2,71,990
..	..	..	..	..	..	..	8	..	1,09,370
..	..	..	..	..	..	..	..	..	1,08,008
23,72,943	9,12,525	1,29,286	*2,16,810	23,929	19,88,158	4,747	1,85,089	98,97,083	12,52,67,111

* Excludes Rs. 34,470 on account of deductions by Government Treasuries from interest on securities, salary and pension.

RETURN No. I-A.

Classification of the Income-tax demand for the years 1925-26 to 1929-30.

Serial No.	Classification.	Assessment for 1925-26.	Assessment for 1926-27.	Assessment for 1927-28.	Assessment for 1928-29.	Assessment for 1929-30.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government	1,47,36,783	1,50,38,553	1,61,82,928	1,67,25,631	1,72,30,292
	(*b*) „ „ local authorities	9,26,004	8,45,403	8,46,355	8,83,901	9,37,356
	(*c*) „ „ companies, other public bodies and associations.	1,05,40,417	1,09,27,460	1,07,93,093	1,11,90,670	1,13,75,819
	(*d*) „ „ private employers	21,95,363	22,11,146	20,72,609	20,54,981	20,20,687
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government.	40,46,676	48,10,482	50,95,331	62,29,755	69,43,563
	(*b*) on debentures or other securities of a local authority or a company.	24,66,513	25,28,856	27,09,346	28,86,950	27,29,339
3	Income derived from property	64,72,015	68,60,695	71,32,251	76,42,840	79,30,689
4	„ „ „ business	8,14,23,299	8,14,31,311	7,92,32,805	8,56,42,811	8,65,83,244
5	Professional earnings	30,90,921	30,72,124	31,62,250	35,74,244	34,89,281
6	Income derived from other sources	43,98,325	43,34,435	45,79,392	45,17,194	47,70,313
7	TOTAL OF ITEMS 1 TO 6	13,02,96,326	13,20,60,465	13,18,06,366	14,13,48,977	14,40,10,583
8	(*a*) Amount to be deducted on account of section 15	9,75,245	10,50,494	12,75,471	13,92,962	14,28,491
	(*b*) Amount to be deducted on account of section 17	5,48,407	5,49,810	5,18,614	5,31,314	5,13,344
9	Resultant demand	12,87,72,674	13,04,60,161	13,00,12,275	13,94,24,701	14,20,68,748
10	Arrears	48,91,201	38,53,744	43,00,167	41,28,769	50,18,014
11	Penalties—					
	(*a*) penal assessments under section 25 (2)	1,57,048	1,83,050	7,285	2,950	5,398
	(*b*) „ „ „ „ 28			3,21,259	2,66,551	2,28,063
	(*c*) „ recoveries „ „ 46 (1)	3,25,360	3,51,345	2,69,395	1,89,775	1,75,057
	(*d*) other penalties and fines	13,222	10,696	2,495	6,610	1,612
12	Miscellaneous—					
	(*a*) composition under section 53 (2)	42,965	1,21,150	41,447	76,288	95,572
	(*b*) other items					2,10,194
13	TOTAL OF ITEMS 9 TO 12	13,42,02,470	13,49,80,146	13,50,08,441	14,41,95,617	14,78,02,658
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48	5,97,207	7,52,724	10,25,201	14,19,466	14,97,182
	(*b*) on dividends of companies, under section 48	21,21,641	17,06,184	14,80,457	14,09,646	17,56,853
	(*c*) to partners of firms, under section 48	4,17,469	4,53,735	6,17,929	7,90,340	9,95,603
	(*d*) under section 49	91,84,314	1,05,90,863	96,68,078	93,02,077	1,08,31,287
	(*e*) under arrangement with the Indian States	..	..	1,19,713	1,13,849	1,65,044
	(*f*) other refunds	25,25,468	32,44,731	20,52,638	37,80,687	35,30,229
15	TOTAL REFUNDS	1,48,46,099	1,67,48,237	1,49,64,014	1,68,16,065	1,87,76,198
16	Net demand (item 13 *minus* item 15)	11,93,56,371	11,82,31,909	12,00,44,427	12,73,79,552	12,90,26,460
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	44,90,862	51,59,246	54,72,996	51,57,256	1,40,32,701
18	*Add*—Excess collections and advance payments	1,38,534	1,74,434	1,98,055	2,97,871	2,71,990
18A	*Add*—Unpaid refunds of the year under review	..	1,68,243	78,402	1,51,488	1,09,370
18B	*Deduct*—Paid refunds out of unpaid refunds of the previous year.	..	1,75,288	1,04,993	83,618	1,08,096
19	Net collections	11,50,32,765	11,32,40,052	11,47,42,895	12,25,88,037	12,52,67,111

RETURN No. II.

Classification of the super-tax demand in the various Provinces in the year ending 31st March 1930.

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	Grand Total.
		Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.	Assessment for 1929-30.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	21,55,993	86,41,244	2,61,24,828	21,91,164	7,16,181	53,29,425	12,38,200	6,05,700	8,24,282	1,18,411	24,848	1,01,353	2,01,083	..	1,06,999	4,83,79,711
2	Arrears	27,335	15,17,304	3,65,567	1,21,588	(a) 2,876	1,94,947	70,145	..	..	172	..	55,039	7,542	..	..	23,62,515
3	Miscellaneous including penalties	..	37,689	211	..	..	..	..	..	..	..	..	..	..	..	..	37,900
4	Total of items 1 to 3	21,83,328	1,01,96,237	2,64,90,606	23,12,752	7,19,057	55,24,372	13,08,345	6,05,700	8,24,282	1,18,583	24,848	1,56,392	2,08,625	..	1,06,999	5,07,80,126
5	Refunds	1,60,352	3,30,846	11,80,468	13,092	31,458	4,53,990	6,69,078	1,36,465	609	23,913	..	1,638	28,752	..	..	30,30,661
6	Net demand (item 4 *minus* item 5)	20,22,976	98,65,391	2,53,10,138	22,99,660	6,87,599	50,70,382	6,39,267	4,69,235	8,23,673	94,670	24,848	1,54,754	1,79,873	..	1,06,999	4,77,49,465
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,235	11,50,470	65,857	2,70,083	91,171	3,49,277	37,949	144	24,237	1,035	..	28,566	8,924	..	..	20,29,948
8	*Add*—Excess collections and advance payments.	38	89,309	1,61,211	..	..	..	16,031	..	..	..	..	..	..	..	..	2,66,589
8A	*Add*—Unpaid refunds of the year under review.	..	1,283	..	..	..	..	..	..	..	..	..	..	..	..	..	1,283
8B	*Deduct*—Paid refunds of the previous year	..	938	..	..	..	..	..	..	..	..	..	..	..	..	..	938
9	Net collections	20,20,779	88,04,575	2,54,05,492	20,29,577	(b) 5,96,428	47,21,105	6,17,349	4,69,091	7,99,436	93,635	24,848	1,26,188	1,70,949	..	1,06,999	4,59,86,451

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the various Provinces in the year endng 31st March 1930.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	5,439	11,80,378	13,116	7,74,989	581	1,59,226	
2	0 1 1	2,173	95,384	5,837	2,91,811	612	1,27,245	
3	0 1 0	1,811	1,26,788	5,127	3,75,474	643	2,49,850	
4	0 0 9	1,345	1,09,455	3,938	4,42,144	526	2,79,631	
5	0 0 6	539	47,030	1,815	1,03,140	209	1,31,999	
6	0 0 3	270	14,889	711	55,261	143	53,572	
	Total, .	11,577	15,73,924	30,544	20,42,819	2,714	10,01,523	

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies*	1,09,50,983

*Note.—Refunds to others are included in Return No. I.

RETURN No. III-A.

Classification of income-tax collected from Companies, Registered firms and on Interest on Securities for the years 1925-26 to 1929-30.

Year.	Securities.			Companies.				Registered firms.			Total.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under section 49.	Total refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under section 49.	Total refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26 . .	7,99,05,317	65,11,057	6,00,548	42,94,83,557	4,02,92,572	84,17,488	1,14,27,829	6,60,72,864	61,94,619	4,51,744	57,54,61,739	5,29,98,248	84,17,488	1,24,80,121
1926-27 . .	9,10,14,403	73,35,612	8,09,745	39,95,27,220	3,75,82,554	1,01,24,945	1,26,16,921	7,16,64,658	67,20,802	4,43,348	56,22,06,281	5,16,38,968	1,01,24,045	1,41,76,697
1927-28 . .	9,66,77,752	78,76,643	11,30,684	38,75,72,341	3,62,93,914	95,36,992	1,23,59,940	7,43,71,937	69,64,584	6,17,795	55,86,22,030	5,11,41,091	95,36,992	1,41,08,369
1928-29 . .	11,08,09,935	91,40,561	15,00,644	42,68,76,738	3,99,89,741	80,60,649	1,11,16,664	8,22,87,482	77,08,121	7,92,862	61,99,74,155	5,68,38,423	88,60,649	1,34,10,170
1929-30 . .	12,20,99,914	96,96,721	15,73,924	45,14,60,399	4,23,11,010	1,09,50,983	1,29,93,802	7,94,87,634	74,89,534	10,01,523	65,29,97,947	5,94,47,265	1,09,50,983	1,55,69,249

RETURN

Statement showing Income-tax collected in the various Provinces in the year ending 31st March Rule

Serial No.	Name of Province.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted.								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	5,69,92,918	21,83,552	2,05,540	28,40,093	2,66,257	47,498	4,453	3,65,302	34,247
2	Bombay	13,12,34,819	49,65,753	1,54,219	3,38,88,267	21,37,504	55,37,465	5,49,359	1,55,91,469	14,57,473
3	Bengal	13,34,96,399	55,55,834	6,67,984	8,27,193	76,570	..	..	1,12,44,480	10,54,170
4	United Provinces	4,03,88,234	15,92,032	93,993	23,24,677	2,15,695	..	..	2,79,800	26,230
	Punjab	3,16,46,802	12,61,676	45,534	32,20,000	3,01,875	341	32	1,97,685	18,533
6	Burma	7,12,19,568	27,84,302	1,06,801	4,83,919	45,204	2,099	194	18,64,192	1,74,768
7	Bihar and Orissa	2,74,45,139	11,41,148	57,420	5,76,453	54,025	13,141	1,232	1,276	120
8	Central Provinces and Berar	1,51,46,949	5,87,438	27,088	4,36,783	40,944	..	..	19,250	1,804
9	Assam	2,23,81,679	9,25,344	54,978	60,567	5,678	..	..	46,526	4,362
0	North-West Frontier Province	49,60,116	1,90,708	480	55,051	5,161	..	..	..	..
11	Delhi	2,64,30,975	11,70,981	58,690	4,93,387	46,255	..	..	22,411	2,101
12	Ajmer-Merwara	56,188	1,630	..	..	..	..	..	..	..
13	Baluchistan	2,74,874	8,297	103	..	..	..	..	..	..
14	Coorg	4,82,492	17,460	77	2,415	226	..	..	..	..
15	Mount Abu	2,700	70	..	..	..	..	..	..	..
16	Civil and Military Station, Bangalore.	11,79,351	43,848	3,419	..	..	..	..	..	..
17	Accountant-General, Central Revenues.	7,72,910	21,565	..	4,15,88,596	31,65,721	..	..	108	10
18	Indo-European Telegraph Department.	3,87,270	12,473	..	..	..	..	..	..	..
19	Indian Post and Telegraph Department.	1,42,92,901	4,26,084	..	69,440	6,510	..	..	80	8
20	Controller of Railway Accounts	6,06,08,801	20,27,976	..	..	..	..	..	..	..
21	Army Military Works and Marine Department.	10,42,95,968	42,04,362	..	..	..	..	..	..	..
22	Audit Officer, Indian Stores Department.	15,16,000	53,938	..	..	..	..	..	..	..
	TOTAL	74,52,12,553	291,76,421	14,76,326	868,66,791	63,67,625	56,00,544	5,55,270	2,96,32,579	27,73,826

No. IV.

1930 on income in respect of which the Provincial Government has a share under Devolution 15.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All income other than income shown in the preceding columns of the return and profits of companies and registered firms and interest on securities.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,89,15,300	27,10,800	90,85,565	8,51,773	6,47,37,660	29,73,440	11,46,10,294	47,24,333	27,75,94,550	1,39,54,395
7,84,04,904	73,50,344	1,59,54,260	14,95,990	5,07,41,222	25,11,274	22,11,66,291	1,10,94,398	55,23,18,697	3,17,16,814
22,20,82,645	2,08,20,248	3,97,38,176	37,25,454	3,97,06,982	20,56,195	12,97,00,162	65,66,284	57,67,96,037	4,05,22,739
1,87,53,158	17,58,112	17,53,610	1,64,403	6,03,77,604	26,05,734	3,64,64,926	15,62,718	16,03,42,009	80,18,857
79,17,174	7,42,235	16,51,114	1,54,792	5,04,42,975	18,91,611	4,89,83,249	20,36,789	14,40,59,340	64,53,077
6,41,81,232	60,16,991	86,88,430	8,14,540	1,07,17,852	12,99,921	11,31,66,882	62,56,990	27,63,44,174	1,74,99,771
16,38,796	1,53,217	1,41,640	13,279	4,00,93,372	18,50,721	8,00,27,957	15,69,114	9,99,37,774	48,40,276
69,40,338	6,50,658	16,21,547	1,43,997	3,53,37,638	14,93,662	2,65,90,275	10,71,810	8,60,92,730	40,17,401
1,79,70,070	16,84,659	1,59,648	14,966	53,59,818	2,14,428	1,09,68,987	4,41,356	5,69,47,295	33,45,771
33,685	3,158	1,61,973	15,185	81,62,514	3,51,166	87,19,003	4,17,735	2,20,92,342	9,83,593
20,02,944	1,87,776	4,28,064	40,131	47,07,257	2,65,611	31,11,790	3,67,222	4,21,96,828	21,38,717
3,10,627	28,559	..	..	11,21,011	88,671	26,40,630	99,779	41,28,456	2,18,639
4,47,579	31,270	19,986	1,874	3,384	88	21,28,350	93,379	28,73,673	1,35,011
4,084	383	..	..	..	..	1,99,555	5,807	6,88,546	33,953
..	..	..	..	..	..	96,747	3,425	99,447	3,495
18,57,963	1,72,100	33,601	3,150	9,83,276	36,740	11,88,595	42,396	52,42,786	3,01,653
		..	..	..	..	..	..	4,23,61,614	31,87,296
..	..	..	..	..	..	..	..	3,87,270	12,473
..	..	..	..	..	..	..	..	1,43,62,421	4,32,602
..	..	..	..	..	..	..	..	6,06,08,801	20,27,976
..	..	..	..	..	..	..	..	10,42,95,968	42,04,362
..	..	..	..	..	..	..	..	15,16,000	53,938
45,14,60,899	4,28,11,010	7,94,37,684	74,39,534	37,84,92,565	1,76,89,362	75,47,83,698	363,53,585	2,53,14,86,758	14,40,92,809

RETURN

Statement showing income-tax collected in the various Provinces in the year ending 31st March Rule

Serial No	Name of Province.	Deductions.				Net income and tax collected.		*Add*— excess collections and miscellaneous.	*Add*— penalties (actual collections).	Total.
		On account of cash refunds— (1) due to refund of tax paid after collections, (2) due through sections 29, 30, 32, 33 or section 35 and (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.					
		Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	Amount collected.	Amount collected.	Amount collected (columns 27, 28 and 29).
1	2	22	23	24	25	26	27	28	29	30
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	1,26,07,286	7,87,893	29,067	29,499	26,49,87,264	1,31,07,936	75,811	52,748	1,32,36,495
2	Bombay	2,06,67,196	17,22,077	1,73,518	19,792	53,18,51,501	2,98,01,427	1,26,348	59,525	2,99,87,300
3	Bengal	2,02,84,779	17,16,124	88,021	61,527	55,65,11,258	3,86,57,067	1,86,689	21,842	3,88,65,598
4	United Provinces	37,65,088	2,42,057	16,707	27,167	15,65,76,921	77,32,926	16,189	71,996	78,21,111
5	Punjab	53,17,070	3,19,373	40,858	13,124	13,87,42,270	60,79,722	24,968	41,849	61,46,539
6	Burma	46,32,384	3,39,192	53,866	54,216	27,17,11,790	1,70,52,497	38,477	24,630	1,71,15,604
7	Bihar and Orissa	61,56,127	3,68,572	21,528	11,432	9,37,81,647	44,38,744	49,250	53,242	45,41,236
8	Central Provinces and Berar	37,04,827	2,68,500	12,206	9,847	8,23,87,908	37,25,848	26,105	35,992	37,87,945
9	Assam	3,56,520	18,844	20,498	5,645	5,65,90,775	33,00,784	323	4,184	33,05,291
10	North-West Frontier Province	10,78,351	75,888	5,201	..	2,10,13,991	9,02,504	2,305	9,494	9,14,303
11	Delhi	14,28,445	1,08,580	7,495	16,857	4,07,68,383	20,05,785	1,829	5,265	20,12,879
12	Ajmer-Merwara	..	2,875	609	31	41,28,456	2,15,124	6,225	161	2,21,510
13	Baluchistan	43,615	1,351	1,171	2,787	28,30,058	1,29,702	489	1,177	1,31,368
14	Coorg	1,590	95	4	2	6,86,956	23,852	95	178	24,125
15	Mount Abu	1,987	102	32	..	97,460	3,361	1,387	..	4,748
16	Civil and Military Station, Bangalore.	1,13,836	3,552	1,416	12	51,28,950	2,96,673	701	130	2,97,504
17	Accountant-General, Central Revenues.	..	..	..	..	4,23,61,614	31,87,296	..	..	31,87,296
18	Indo-European Telegraph Department.	..	..	..	..	3,87,270	12,473	..	..	12,473
19	Indian Post and Telegraph Department.	..	..	..	..	1,43,62,421	4,32,602	..	..	4,32,602
20	Controller of Railway Accounts	..	..	..	..	6,06,08,801	20,27,976	..	..	20,27,976
21	Army Military Works and Marine Department.	..	..	..	..	10,42,95,968	42,04,362	..	..	42,04,362
22	Audit Officer, Indian Stores Department.	..	..	..	..	15,16,000	53,938	..	..	53,938
	Total	801,59,101	59,75,075	4,73,127	2,51,938	2,45,13,27,657	13,73,92,599	5,57,191	3,82,413	13,83,32,203

* Includes Rs. 58,176 as Thathameda rebate.
† Excludes Rs. 92,148 collected from the B., B. and C. I. Railway Co. and Rs. 52,476 refunded to that company.

No. IV—*contd.*

1930 on income in respect of which the Provincial Government has a share under Devolution 15—*contd.*

Deduct—refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	*Deduct*—amounts paid as money order commission for sending refunds.	TOTAL.	*Add*—unpaid refunds of the year under review, etc.	*Deduct*—refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—refunds or rebates under section 49 and as per arrangement with Indian States.	Net total.	Number of assessees.
31	32	33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,17,032	74	1,29,19,389	..	..	6,71,157	1,22,48,232	42,036
7,71,376	8,555	2,92,07,369	1,09,362	1,08,008	5,94,838	2,86,13,885†	73,307
4,30,907	710	3,84,33,981	..	..	36,85,202	3,47,48,779	47,989
1,07,027	4	77,14,080	13,030	18,125	7,87,064	69,21,921	25,773
3,09,551	1	58,36,987	25,982	13,554	..	58,49,385	25,918
2,26,291	12	1,68,89,301	..	*2,32,176	35,92,130	1,30,64,995	27,791
21,856	121	45,19,259	..	482	..	45,18,777	14,591
62,060	166	37,25,719	..	..	2,17,240	35,08,479	14,047
10,525	5	32,94,761	..	..	9,21,818	23,72,943	5,407
1,045	..	9,13,258	..	..	..	9,13,258	3,102
22,372	..	19,90,507	..	..	..	19,90,507	7,499
4,699	..	2,16,811	..	..	..	2,16,811	569
1,912	169	1,29,287	..	..	..	1,29,287	485
196	..	23,929	..	..	..	23,929	151
40	..	4,708	..	..	..	4,708	26
358	..	2,97,146	..	..	1,12,057	1,85,089	724
..	..	31,87,296	..	..	..	21,565	256
..	..	12,473	..	..	..	12,473	96
..	..	4,32,602	..	..	..	4,26,081	4,244
..	..	20,27,976	..	..	..	20,27,976	15,750
..	..	42,04,262	..	..	..	42,04,362	16,706
..	..	53,938	..	..	..	53,938	252
22,37,247	9,817	13,60,35,139	1,48,374	3,72,375	1,05,81,506	12,52,29,632	3,26,719

RETURN

Classification of grades of income-tax collected in the various Provinces in the year ending lution

Serial No.	Grades of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities.					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	7,26,22,432	19,06,035	45,554	..	..	..	..	..	..
II	2,500 ,, 2,999	5,17,54,946	13,63,949	18,572	..	..	..	..	..	..
III	3,000 ,, 3,499	4,77,50,592	12,54,774	16,575	..	..	..	..	..	..
IV	3,500 ,, 4,999	9,82,76,642	26,12,757	29,478	..	..	..	..	..	..
V	5,000 ,, 7,499	10,47,43,199	33,14,170	93,704	..	..	..	..	..	..
VI	7,500 ,, 9,999	7,02,22,507	25,99,482	44,801	..	..	..	..	..	..
VII	10,000 ,, 12,499	6,07,92,081	27,90,348	1,62,118	..	..	..	..	..	..
VIII	12,500 ,, 14,999	4,32,79,567	20,28,394	65,957	..	..	..	..	..	..
IX	15,000 ,, 19,999	6,24,49,969	29,53,074	70,269	..	..	..	..	..	..
X	20,000 ,, 24,999	4,02,19,913	24,65,702	1,61,409	..	..	..	..	..	..
XI	25,000 ,, 29,999	2,43,88,335	15,17,541	71,486	..	..	..	..	..	..
XII	30,000 ,, 39,999	2,48,00,723	18,36,681	2,03,970	..	..	..	..	..	..
XIII	40,000 ,, 49,999	1,06,03,501	9,39,575	1,16,698	..	..	..	..	..	..
XIV	50,000 and over	1,22,72,377	11,26,600	3,75,691	..	..	2,805	268	..	..
XV	Unclassified	1,25,35,769	4,68,339	44	8,68,66,791	63,67,625	55,97,739	5,55,007	2,96,32,579	27,73,826
	TOTAL .	74,52,12,553	2,91,76,421	14,76,326	8,68,66,791	63,67,625	56,00,544	5,55,270	2,96,32,579	27,73,826

No. IV-A.

March 1930 on income in respect of which the Provincial Government has a share under Devo- Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other incomes not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax collected (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	2,35,82,955	6,12,774	4,58,23,990	11,93,065	14,20,29,377	37,56,428
..	..	..	..	1,88,55,653	4,94,158	3,54,27,607	9,23,061	10,60,38,206	27,99,740
..	..	..	..	1,93,98,518	5,05,315	3,66,68,213	9,50,046	10,38,17,323	27,26,710
..	..	..	..	4,72,35,691	12,31,741	8,64,37,393	22,50,454	23,19,49,726	61,24,430
..	..	..	..	5,73,30,769	17,98,253	10,38,31,468	32,48,131	26,59,05,436	84,54,258
..	..	..	..	4,00,05,426	12,59,361	7,41,25,934	23,27,882	19,33,53,867	62,31,526
..	..	..	..	2,76,96,689	12,98,021	5,48,46,972	25,70,853	14,33,35,742	68,21,340
..	..	..	..	1,55,45,132	7,29,527	3,19,52,705	14,97,595	9,07,77,404	43,21,473
..	..	..	..	2,59,17,638	12,23,440	5,02,82,182	26,33,067	14,46,49,789	68,79,850
..	..	..	..	1,59,31,087	9,95,284	3,92,00,127	24,49,795	9,53,51,127	60,72,290
..	..	..	..	1,19,38,282	7,46,441	2,81,29,531	17,60,167	6,44,66,148	40,95,635
..	..	..	..	1,63,26,568	12,73,619	3,84,82,270	30,13,041	7,91,09,561	63,27,311
..	..	..	..	1,07,50,738	10,07,229	2,40,30,053	22,32,966	4,53,84,292	42,96,465
1,45,600	13,650	9,365	878	4,79,73,567	44,63,978	9,41,18,314	87,95,436	15,45,22,028	47,76,496
45,13,14,799	4,22,97,360	7,94,28,269	74,38,656	3,852	121	54,16,934	5,07,976	67,07,96,732	6,04,08,954
45,14,60,399	4,23,11,010	7,94,37,634	74,39,534	37,84,92,565	1,76,39,262	75,47,83,693	3,63,53,535	2,53,14,86,758	14,40,92,809

RETURN No. IV-A—*contd.*

Classification of grades of income-tax collected in the various Provinces in the year ending March 1930 on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grades of income.	DEDUCTIONS.				Net income and tax collected.		Number of assessees.
		On account of cash refunds— (1) due to refund of tax paid after collections. (2) due through sections 29, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21, *minus* columns 23, 24 and 25).	
1	2	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	36,32,688	95,452	91,278	11,063	13,83,96,689	35,58,635	68,331
II	2,500 ,, 2,999	15,44,957	41,405	51	3,325	10,44,93,249	27,54,959	40,365
III	3,000 ,, 3,499	13,99,077	38,483	26	4,532	10,24,18,246	26,83,669	33,129
IV	3,500 ,, 4,999	36,42,195	86,730	23	15,704	22,83,07,531	60,21,973	56,971
V	5,000 ,, 7,499	37,65,107	39,753	42,239	26,611	26,21,40,329	82,45,655	47,011
VI	7,500 ,, 9,999	30,37,759	1,22,787	2,040	42,097	19,03,16,108	60,64,602	23,983
VII	10,000 ,, 12,499	26,72,981	1,29,440	1,58,389	16,044	14,06,62,761	65,17,467	14,398
VIII	12,500 ,, 14,999	17,44,228	83,337	1	18,786	8,90,33,176	42,19,349	7,395
IX	15,000 ,, 19,999	33,26,915	1,89,901	288	33,606	14,13,22,874	66,56,055	9,497
X	20,000 ,, 24,999	22,85,452	1,52,720	92,750	18,615	9,30,65,675	58,08,105	5,094
XI	25,000 ,, 29,999	18,23,687	1,27,413	,,	20,692	6,26,42,511	39,47,530	2,876
XII	30,000 ,, 39,999	29,24,720	2,40,607	58,467	16,582	7,61,84,841	60,11,655	2,876
XIII	40,000 ,, 49,999	15,99,407	1,59,465	27,645	8,553	4,37,84,885	41,00,805	1,488
XIV	50,000 and over	1,08,73,703	10,32,114	,,	7,992	14,36,48,325	1,37,36,390	2,504
XV	Unclassified	3,58,86,275	33,35,468	,,	7,736	63,49,10,457	5,70,65,750	10,801
	TOTAL	8,01,59,101	59,75,075	4,73,197	2,51,938	2,45,13,27,657	13,73,92,599	3,26,719

	TOTAL	13,73,92,599
Add—Excess collections and miscellaneous		5,57,191
Add—Penalties (actual collections)		3,82,413
	TOTAL	13,83,32,203
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15		22,87,247
Deduct—Amount paid as money order commission for sending refunds		9,817
	TOTAL	13,60,35,139
Add—Unpaid refunds of the year under review		1,48,374
Deduct—Refunds paid on account of previous year and other miscellaneous refunds		3,72,375
Deduct—Refunds or rebates under section 49 and as per arrangement with Indian States		1,05,81,506
	TOTAL	12,52,29,632

RETURN No. IV-B.

Classification by Provinces of the number of assessees shown in Return No. IV according to grades during 1929-30.

Serial No.	Grades of Income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Delhi.	Ajmer-Merwara.	Baluchistan.	Coorg.	Mount Abu.	Civil and Military Station, Bangalore.	India, Central.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs. Rs.																		
I	2,000 to 2,499 . .	6,828	18,453	7,541	5,617	5,107	5,935	2,286	3,292	991	603	1,662	158	148	51	7	113	9,539	68,331
II	2,500 ,, 2,999 . .	5,370	8,688	5,047	3,212	3,508	3,996	1,470	1,846	545	438	819	79	64	17	6	83	5,177	40,365
III	3,000 ,, 3,499 . .	4,532	6,902	4,287	2,734	2,924	3,009	1,380	1,496	496	355	890	59	55	11	1	71	3,927	33,129
IV	3,500 ,, 4,999 . .	7,991	12,224	7,737	4,759	4,936	4,257	2,720	2,670	950	600	1,489	103	77	24	6	128	6,300	53,971
V	5,000 ,, 7,499 . .	6,915	10,520	6,833	3,646	4,065	3,343	2,506	2,061	920	508	832	66	64	22	1	130	4,579	49,011
VI	7,500 ,, 9,999 . .	3,434	4,876	4,261	1,927	2,007	1,970	1,191	999	473	202	440	37	25	12	1	72	2,056	25,983
VII	10,000 ,, 12,499 . .	1,925	3,287	2,231	920	1,011	1,245	828	585	336	153	283	23	17	6	..	36	1,562	14,398
VIII	12,500 ,, 14,999 .	1,036	1,519	1,201	438	538	798	356	270	160	52	132	7	11	1	..	18	858	7,395
IX	15,000 ,, 19,999 . .	1,295	2,061	1,611	577	627	926	477	340	176	77	238	6	9	5	1	14	1,057	9,497
X	20,000 ,, 24,999 . .	663	1,256	801	269	357	510	242	170	135	35	106	5	5	..	..	15	525	5,094
XI	25,000 ,, 29,999 . .	431	647	500	184	178	312	125	82	60	17	100	4	1	1	1	7	226	2,876
XII	30,000 ,, 39,999 . .	372	751	528	160	144	389	128	94	45	24	131	1	4	..	..	4	101	2,876
XIII	40,000 ,, 49,999 . .	238	433	233	83	74	206	80	34	16	10	66	3	2	1	2	1	11	1,488
XIV	50,000 and over . .	289	753	616	131	108	360	107	50	16	24	36	7	1	..	..	3	3	2,504
XV	Unclassified . . .	722	937	4,562	11,116	334	535	695	108	88	4	275	11	2	..	..	29	1,383	10,801
	TOTAL .	42,036	73,307	47,989	25,778	25,918	27,791	14,591	14,047	5,407	3,102	7,499	569	485	151	26	724	37,304	3,26,719

RETURN No. IV-C.

Statement showing the number of assessees shown in Return No. IV-B according to the grade for the years 1925-26 to 1929-30.

Year.	2,000 to 2,499.	2,500 to 2,999.	3,000 to 3,499.	3,500 to 4,999.	5,000 to 7,499.	7,500 to 9,999.	10,000 to 12,499.	12,500 to 14,999.	15,000 to 19,999.	20,000 to 24,999.	25,000 to 29,999.	30,000 to 39,999.	40,000 to 49,999.	50,000 and over.	Unclassified.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1925-26	66,944	36,742	30,379	50,458	42,357	20,694	13,246	6,471	8,624	4,589	2,492	2,707	1,282	2,389	4,544
1926-27	69,063	36,629	30,235	53,006	43,602	21,027	12,408	6,840	8,407	4,859	2,781	2,755	1,281	2,405	4,674
1927-28	68,403	36,759	31,102	53,675	43,685	21,745	13,481	6,869	8,680	4,968	2,741	2,724	1,279	2,561	9,235
1928-29	69,707	38,018	32,344	56,393	46,353	22,963	14,278	7,175	9,126	5,000	2,830	2,847	1,410	2,484	9,820
1929-30	68,381	40,365	33,129	56,971	47,011	23,983	14,398	7,895	9,497	5,094	2,876	2,876	1,488	2,504	10,801

RETURN No. IV-D.

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the years 1925-26 to 1929-30.

Year.	Deductions at source or collections (including cases under Section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc.) on account of							Gross total of collections.		Deductions.			
	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Income of Hindu undivided families.		All other incomes.				On account of cash refunds— (1) due to refund of tax paid after collections (2) due through sections 27, 30, 32, 33 or 35, and (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5 and 7).	Tax collected (columns 3, 4, 6 and 8).	Income.	Tax deducted.	Tax abated.	Tax deducted.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26	66,65,21,331	2,64,35,767	15,64,343	18,38,74,864	89,65,018	86,15,80,230	4,27,29,547	1,71,19,76,425	7,76,94,671	5,61,70,347	30,45,011	5,12,409	2,59,919
1926-27	69,15,85,603	2,73,08,456	15,89,845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	1,74,89,55,067	7,92,26,695	5,84,29,564	33,51,112	5,26,664	2,43,304
1927-28	70,23,42,069	2,77,82,240	12,44,775	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	1,77,10,92,516	7,90,55,875	6,20,93,286	44,22,399	4,98,688	2,77,603
1928-29	72,11,84,258	2,85,49,362	13,37,032	34,54,34,524	1,61,20,358	75,84,90,074	3,67,60,927	1,82,50,58,856	8,27,67,679	8,52,83,199	61,46,210	4,94,770	2,37,693
1929-30	74,52,12,553	2,91,76,421	14,76,326	37,84,92,565	1,76,39,262	75,47,83,693	3,63,53,535	1,87,84,88,811	8,46,45,544	8,01,59,101	59,75,075	4,73,197	2,51,938

RETURN No. IV-D—*contd.*

Statement showing income-tax collected from sources other than Companies, Registered firms and interest on securities in the years 1925-26 to 1929-30—*contd.*

Year.	Net income and tax collected.		*Add*— Excess collections and miscellaneous.	*Add*— Penalties (actual collections).	Total.	*Deduct*— Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in Return No. III-A.	*Deduct*— Amount paid as money order commission for sending refunds.	Total.	*Add* (+) or *deduct* (—) net recoveries or refunds on account of adjustment.	*Add*— Unpaid refunds of the year under review.	*Deduct*— Refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*— Refunds or rebates under Section 49 and as per arrangement with Indian States.	Net Total.	Number of assessees.
	Income (column 9 *minus* column 11).	Tax collected (column 10 *minus* columns 12, 13 and 14.)	Amount collected.	Amount collected.	Amount collected (columns 16 17 and 18).									
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1925-26	1,65,58,06,078	7,88,77,333	2,01,304	3,72,794	7,44,51,431	..	..	7,44,51,431	—54,630	..	..	..	7,43,96,801	2,93,918
1926-27	1,69,05,25,503	7,51,05,615	2,86,200	4,33,673	7,58,25,488	..	..	7,58,25,488	—1,32,862	..	..	..	7,56,92,626	3,00,962
1927-28	1,70,89,99,230	7,38,57,185	2,86,145	5,62,697	7,47,06,027	17,68,338	1,528	7,29,36,161	..	70,670	1,09,098	94,16,427	6,34,81,306	3,07,927
1928-29	1,73,97,74,657	7,58,89,006	4,49,234	4,42,314	7,67,80,554	19,60,623	811	7,48,19,120	..	1,15,521	1,28,715	73,18,545	6,61,02,949	3,20,748
1929-30	1,79,83,29,710	7,79,45,334	5,57,191	3,82,413	7,88,84,938	22,87,247	9,817	7,65,87,874	..	1,48,374	3,72,375	1,05,81,506	6,57,82,367	3,26,719

RETURN No. V.

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1930.

Serial No.	Province.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.		
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
1	Madras	138	1,26,92,995	4,80,771	69	2,82,78,273	15,52,738	12	11,13,013	32,110	40	46,13,637	1,15,474
2	Bombay	514	5,60,56,370	28,13,825	226	10,08,08,385	53,94,454	79	77,12,303	2,31,546	87	1,57,74,131	5,68,253
3	Bengal	599	9,11,66,308	1,00,84,483	487	28,54,31,131	1,52,16,521	70	78,63,925	4,21,438	48	73,98,833	4,43,498
4	United Provinces	50	65,47,919	5,31,971	26	1,88,39,521	10,72,919	6	3,97,023	6,065	36	57,51,878	4,11,685
5	Punjab	43	34,96,685	1,06,211	27	81,73,952	4,26,497	7	6,51,022	22,571	17	19,53,691	72,717
6	Burma	183	1,46,77,336	6,76,735	55	6,47,10,160	38,65,506	113	93,39,628	4,55,207	41	51,58,748	1,91,151
7	Bihar and Orissa	40	72,90,883	11,47,278	6	12,08,380	57,713	4	2,69,519	4,344	27	28,73,549	61,062
8	Central Provinces and Berar	19	21,96,893	1,07,348	8	72,05,566	4,50,906	3	2,21,559	2,597	20	32,38,315	64,369
9	Assam	13	56,95,316	1,68,785	10	1,10,25,744	6,15,855	..	1,91,175	15,261	..	..	..
10	North-West Frontier Province	11	15,31,540	95,920	..	..	..	2	1,73,712	4,607	5	6,42,376	22,732
11	Delhi	22	17,26,160	48,923	6	19,74,288	1,04,643	3	2,18,960	4,310	5	8,09,521	41,825
12	Baluchistan	..	..	..	1	3,97,575	24,848	..	..	..	..	..	..
13	Ajmer-Merwara	1	69,515	1,220	2	3,70,404	13,775	1	1,26,816	1,676	4	12,85,162	1,11,156
14	Civil and Military Station, Bangalore	2	1,56,469	2,434	6	18,22,220	1,04,515	...	..	..	..	..	..
	TOTAL	1,635	20,33,04,389	1,62,65,954	929	53,02,45,599	2,89,00,920	300	2,82,78,655	12,01,732	330	4,94,99,841	21,03,921

RETURN No. V—*contd.*

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1930—*contd.*

Serial No.	Province.	Net Collections.			Refunds.	Net collections.	*Add*— Excess collections and miscellaneous.	*Add*— Penalties (Actual collections).	Total.	*Add*— On account of unpaid refunds.	*Deduct*— Refunds paid on account of previous year.	Net Total.
		Number of assessees.	Income.	Amount of tax.								
1	2	15	16	17	18	19	20	21	22	23	24	25
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	259	4,66,97,918	21,81,093	1,60,352	20,20,741	38	..	20,20,779	..	..	20,20,779
2	Bombay	906	18,03,51,189	90,08,078	3,30,846	86,77,232	1,25,267	1,731	88,04,230	1,283	938	88,04,575
3	Bengal	1,204	39,18,60,197	2,61,65,940	9,21,870	2,52,44,070	1,61,221	201	2,54,05,492	..	..	2,54,05,492
4	United Provinces	118	3,15,36,841	20,22,670	13,093	20,09,577	..	20,000	20,29,577	..	..	20,29,577
5	Punjab	94	1,42,75,350	6,27,996	33,506	5,94,490	..	..	5,94,490	..	..	5,94,490
6	Burma	392	9,38,85,872	51,88,599	1,85,494	50,03,105	..	..	50,03,105	..	..	50,03,105
7	Bihar and Orissa	77	1,16,42,331	12,70,397	6,69,290	6,01,107	16,242	..	6,17,349	..	..	6,17,349
8	Central Provinces and Berar	50	1,28,62,333	6,25,219	1,56,947	4,68,272	..	..	4,68,272	..	..	4,68,272
9	Assam	23	1,69,12,235	7,99,901	465	7,99,436	..	..	7,99,436	..	..	7,99,436
10	North-West Frontier Province	18	23,47,628	1,23,259	29,624	93,635	..	..	93,635	..	..	93,635
11	Delhi	36	47,28,929	1,99,701	28,752	1,70,949	..	..	1,70,949	..	..	1,70,949
12	Baluchistan	1	3,97,575	24,848	..	24,848	..	..	24,848	..	..	24,848
13	Ajmer-Merwara	8	18,51,897	1,27,827	1,638	1,26,189	..	..	1,26,189	..	..	1,26,189
14	Civil and Military Station, Bangalore	38	19,78,689	1,06,999	..	1,06,999	..	..	1,06,999	..	..	1,06,999
	TOTAL	3,194	81,13,28,484	4,84,72,527	25,31,877	4,59,40,650	3,02,768	21,932	4,62,65,350	1,283	938	4,62,65,695

RETURN No. V-A.

Statement showing collections of super-tax by grades in the year ending 31st March 1930.

Serial No.	Grades.	Collections from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Income from Hindu Undivided Families.			Total Collections.			Refunds.	Net Collections.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	1,091	7,65,52,802	13,26,307	295	2,03,69,200	3,80,222	232	1,56,47,360	3,04,321	148	1,31,77,032	1,30,665	1,766	12,57,46,394	21,41,515	1,80,004	19,61,511
II	1,00,001 ,, 1,50,000	285	3,59,91,469	14,42,039	165	1,89,11,651	6,99,353	36	48,89,528	2,14,494	107	1,33,91,856	3,97,576	593	7,31,84,504	27,53,462	2,09,462	25,44,000
III	1,50,001 ,, 2,00,000	90	1,77,63,737	10,30,137	79	1,29,57,211	5,63,374	13	22,31,261	1,40,942	30	58,22,498	2,74,593	212	3,87,74,707	20,09,046	1,45,005	18,64,041
IV	2,00,001 ,, 2,50,000	60	1,33,42,957	9,70,616	54	1,25,63,371	5,88,933	7	14,25,296	87,171	19	64,29,658	2,29,939	140	3,37,61,282	18,76,659	3,91,132	14,85,527
V	2,50,001 ,, 3,00,000	41	1,20,29,618	10,64,844	43	1,23,23,339	6,17,792	6	17,22,010	1,41,107	4	10,34,719	83,859	94	2,71,09,686	19,07,602	92,100	18,15,502
VI	3,00,001 ,, 3,50,000	16	52,62,536	5,64,244	28	91,20,095	4,82,508	4	13,64,751	1,43,950	10	35,76,954	3,38,301	58	1,93,24,336	15,29,003	87,791	14,41,212
VII	3,50,001 ,, 4,00,000	5	26,00,823	2,47,160	28	1,05,53,482	5,54,728	..	..	..	7	28,88,393	2,98,012	40	1,60,42,698	10,99,900	1,00,204	9,99,696
VIII	4,00,001 ,, 4,50,000	11	46,47,040	6,23,829	18	82,99,009	4,23,091	..	..	..	3	13,43,861	1,52,398	32	1,42,89,910	11,99,318	1,28,463	10,70,855
IX	4,50,001 ,, 5,00,000	14	67,26,309	10,15,892	19	94,38,659	4,77,914	1	4,50,537	68,918	..	..	..	34	1,66,15,505	15,62,724	25,790	15,36,934
X	5,00,001 and more	22	2,83,87,098	79,80,886	200	41,57,09,582	2,41,13,005	1	5,47,912	1,00,829	2	18,34,870	1,98,578	225	44,64,79,462	3,23,93,298	11,71,926	3,12,21,372
	Total .	1,635	20,33,04,389	1,62,65,954	929	53,02,45,599	2,89,00,920	300	2,82,78,655	12,01,732	330	4,94,99,841	21,03,921	3,194	81,13,28,484	4,84,72,527	25,31,877	4,59,40,650

Add—Excess collections and miscellaneous . .	3,02,768
Add—Penalties (actual collections) . . .	21,932
Add—On account of unpaid refunds . . .	1,283
Deduct—Refunds paid on account of previous year	938
Total .	4,62,65,695

RETURN No. V-B.

Statement showing collections of super-tax for the years 1925-26 to 1929-30.

Year.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net Collections.	*Add*—Excess Collections and Miscellaneous.	*Add*—Penalties (Actual Collections).	Total.	*Add* + *deduct*— net recoveries or refunds on account of adjustment.	Net Total.
	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26 .	1,880	..	1,47,27,440	889	..	2,75,63,337	409	..	28,81,648	278	..	19,62,223	2,957	..	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	+11,810	4,62,68,790
1926-27 .	1,521	..	1,66,88,865	848	..	2,55,72,468	389	..	31,55,212	251	..	18,98,122	3,009	..	4,73,14,667	3,54,017	4,59,60,650	68,463	878	4,60,29,991	+26,142	4,60,56,133
1927-28	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,83,31,890	12,63,418	286	3,89,53,393	16,36,464	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309	61,574	11,138	4,05,33,021	—26,029	4,05,07,014
1928-29 .	1,575	21,07,93,829	1,99,35,526	958	52,94,36,812	2,74,19,912	254	2,58,22,729	14,08,710	294	4,25,82,863	19,20,834	3,081	80,86,36,233	5,06,84,982	22,00,779	4,84,84,203	2,80,313	3,05,134	4,90,19,650	—38,452	4,89,81,198
1929-30 .	1,635	20,33,04,389	1,62,65,954	929	53,02,45,599	2,89,00,920	300	2,82,78,655	12,01,732	330	4,94,99,841	21,03,921	3,194	81,13,28,484	4,84,72,527	25,31,877	4,59,40,650	3,02,768	21,932	4,62,65,350	+345	4,62,65,695

RETURN No. VI.

Classified statement of receipts of super-tax in the various Provinces in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	41	15,27,269	224	11,41,536	265	26,68,805
2	Buildings and land	10	1,32,869	50	2,07,790	60	3,40,659
3	Chemical	3	67,205	6	25,101	9	92,306
4	Cotton spinning and weaving	60	7,88,915	5	17,671	65	8,06,586
5	Cotton pressing, ginning and cleaning	6	2,80,362	4	14,394	10	2,94,756
6	Engineering	38	6,22,153	14	68,544	52	6,90,697
7	Flour mills	8	58,268	1	504	9	58,772
8	Insurance—Fire, Marine and Life	51	8,90,027	..	..	51	8,90,027
9	Iron and steel works	5	4,03,344	8	39,985	13	4,43,329
10	Jute spinning and weaving	51	55,63,163	1	1,00,395	52	56,63,558
11	Jute pressing	14	2,58,949	4	39,847	18	2,98,796
12	Landing, shipping and warehousing	14	1,44,156	1	1,434	15	1,45,590
13	Mining, coal	26	2,41,973	2	8,746	28	2,50,719
14	Mining, other minerals including petroleum	17	33,20,093	13	20,829	30	33,40,922
15	Paper mills	3	52,798	..	..	3	52,798
16	Printing and publishing	9	83,315	9	33,573	18	1,16,888
17	Steam navigation—Ocean	7	67,450	..	..	7	67,450
18	Steam navigation—River	6	6,95,260	..	..	6	6,95,260
19	Sugar making and refining	12	5,99,663	2	46,625	14	6,46,288
20	Railway	42	18,97,240	..	..	42	18,97,240
21	Tanneries and leather work	2	26,308	14	28,716	16	55,024
22	Tramways	6	4,54,438	1	3,244	7	4,57,682
23	Woollen mills	..	..	..	..	..	..
24	Others	498	1,08,42,937	1,907	1,68,81,178	2,405	2,77,24,115
	Total	929	2,90,18,155	2,266	1,86,80,112	3,195	4,76,98,267

RETURN No. VII.

Statement showing the number of appeals filed before the Commissioners of Income-tax and Assistant Commissioners and references to High Courts under Sections 30 (1), 32 (1), 33 and 66 in the various provinces during 1929-30.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
1. Madras	53,738	55,935	3,319	3,249	1,720	..	1	1	221	236	68	18	12	14,604	7,03,386	..	174	1,907	673	..	..	3	6,395	688	1,915
2. Bombay	71,953	73,526	7,032	7,274	3,718	7	6	4	1,431	1,451	618	2	..	26,563	20,04,522	1	212	4,208	1,403	1	1	22	1,07,041	8,429	..
3. Bengal	60,230	60,148	1,982	1,990	1,010	1	1	..	497	499	344	4	..	24,922	39,68,870	..	89	844	878	1	1	1	16,233	598	..
4. United Provinces	25,902	26,452	1,456	1,429	567	..	..	..	150	154	60	8	2	647	1,52,198	..	143	1,293	1,105	..	..	4	5,024	578	302
5. Punjab	31,514	33,849	2,334	2,296	721	..	..	..	400	404	189	6	1	200	1,83,465	..	205	1,314	1,106	..	..	3	15,278	121	..
6. Burma	32,238	32,212	948	896	319	1	1	..	380	368	145	8	3	13,978	5,64,946	..	10	380	707	3	3	..	25,651	3,166	..
7. Bihar and Orissa	17,186	17,747	2,236	2,075	668	14	14	6	534	554	163	10	..	3,997	9,78,907	..	100	1,128	811	..	..	..	5,144	58	41,872
8. Central Provinces and Berar.	15,026	15,434	1,493	1,500	879	3	2	..	175	174	95	7	4	4,780	3,72,639	..	213	240	244	2	2	12	2,986	761	4,686
9. Assam	6,239	7,046	129	115	58	..	..	..	31	31	17	1	1	..	13,851	..	2	406	163	..	..	..	4,264	644	..
10. North-West Frontier Province.	3,274	3,316	464	446	179	..	..	..	107	104	39	2	1	..	2,06,398	..	53	259	195	..	..	1	3,575	..	..
11. Delhi	7,318	6,579	263	182	54	..	..	..	54	50	24	1	1	3	76,124	..	13	224	108	..	..	1	10,732	25	..
12. Baluchistan	635	554	19	11	4	..	..	..	..	..	..	..	..	..	5,935	..	..	15	5	..	..	..	918	..	..
13. Coorg	135	151	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23	..	..	..	..	..	..
14. Mount Abu	32	29	..	..	..	..	..	..	1	1	1	..	..	..	45	1	..	..	..	..	..	..	..	..	..
15. Ajmer-Merwara	775	854	21	19	4	..	..	..	4	3	1	..	..	..	4,616	..	..	11	1	..	..	..	..	..	..
16. Civil and Military Station, Bangalore.	1,251	1,381	18	16	7	..	..	..	5	4	1	..	..	..	591	..	1	25	15	..	..	1	160	112	..
TOTAL	3,27,446	3,35,213	21,714	21,498	9,899	26	25	11	3,990	4,033	1,765	67	25	89,694	92,36,493	2	1,215	12,254	7,437	7	7	48	2,03,401	15,380	48,775

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the various provinces during 1929-30.

Province.	Number of returns of income filed by persons with income from 'salary' only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in columns 2 and 3.	Total number of returns filed.	Number of returns in column 4 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Madras . . .	8,993	13,602	29,069	51,664	3,768	1,351	465	38,513	32,843	23,529	9,621	31,106
2. Bombay . . .	8,093	41,490	40,840	90,423	5,516	1,823	625	65,436	54,916	31,169	29,960	43,584
3. Bengal . . .	11,095	11,320	20,805	43,220	2,822	1,944	387	31,280	24,922	18,250	19,876	25,199
4. United Provinces .	6,761	5,786	14,659	27,206	2,749	995	198	18,878	13,078	7,595	6,876	17,172
5. Punjab . . .	12,827	5,222	16,273	34,336	4,363	732	162	23,546	19,208	11,969	14,138	19,757
6. Burma . . .	4,928	5,007	11,350	21,285	2,777	484	81	13,586	7,507	3,583	11,940	15,218
7. Bihar and Orissa .	2,445	2,182	7,704	12,331	444	1,839	343	9,239	6,927	2,552	4,263	9,290
8. Central Provinces and Berar.	3,821	4,564	10,356	18,741	414	640	173	15,429	11,612	7,312	4,127	11,016
9. Assam . . .	2,155	666	1,773	4,594	550	217	40	3,044	2,137	1,298	2,522	3,295
10. North-West Frontier Province.	755	279	2,356	3,390	406	70	8	2,891	2,354	838	788	2,578
11. Delhi . . .	4,743	436	1,361	6,540	130	91	17	2,159	1,825	1,510	4,851	1,723
12. Baluchistan . .	14	405	456	875	75	32	20	669	574	456	14	442
13. Coorg . . .	80	93	40	213	11	11	9	29	24	9	80	40
14. Abu District . .	2	12	25	39	..	..	..	33	32	24	2	25
15. Ajmer-Merwara .	39	280	448	717	56	27	11	631	530	11	25	554
16. Civil and Military Station, Bangalore.	694	299	376	1,369	79	6	3	379	355	330	694	448
TOTAL .	67,445	91,593	1,57,891	3,16,943	24,160	10,262	2,542	2,25,742	1,78,844	1,10,435	1,08,827	1,81,452

RETURN No. IX.

Statement showing collection under "Taxes on Income" for the years 1921-22 to 1928-29.

Serial No.	Province.	1921-22.		1922-23.		1923-24.		1924-25.		1925-26.		1926-27.		1927-28.		1928-29.	
		Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax, super-tax and miscellaneous receipts.	Excess profits duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Madras	1,69,48,611	8,24,387	1,32,19,750	3,171	1,70,71,299		1,31 48,415	7,950	1,41,38,701	..	1,32,61,275	15,917	1,39,49,173	..	1,36,41,296	..
2	Bombay	8,25,08,517	11,21,569	7,87,53,268	99,876	5,34,35,749	..	4,03,77,094	..	3,50,49,017	..	3,21,10,657	653	3,24,35,551	..	3,17,54,358	..
3	Bengal	6,52,62,978	5,60,200	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778	5,93,59,514	800	5,69,89,428	1,200	4,88,38,107	1,200	6,14,81,482	—5,765
4	United Provinces	1,21,76,192	28,323	98,32,271	..	89,17,135	..	78,87,089	..	80,53,797	..	73,91,976		82,54,112	..	89,62,956	..
5	Punjab	56,60,421	51,453	75,54,302	..	76,19,883	628	60,67,102	..	65,23,275	..	68,87,325	..	75,12,874	..	65,42,998	..
6	Burma	1,50,74,902	..	1,55,08,033	..	1,48,22,749	13,669	1,78,33,452	..	1,86,39,974	..	2,07,65,074	..	2,15,21,790	..	1,97,52,017	..
7	Bihar and Orissa	40,72,389	13,881	58,82,328	..	47,36,685	..	41,46,926	..	37,05,441	..	56,91,918	..	44,60,154	..	95,86,141	..
8	Central Provinces and Berar	56,52,984	..	59,92,853	..	57,82,887	..	50,85,167	..	38,14,187	..	38,75,708	..	29,47,896	..	35,16,110	..
9	Assam	8,35,879	..	9,16,178	..	14,37,366	..	23,79,560		19,04,040	..	21,32,190	..	19,61,455	..	22,02,824	..
10	Minor Provinces and India Central.	1,09,32,282	30,755	1,11,06,688	..	1,07,54,869	..	98,78,955	..	1,06,31,125	..	1,14,39,635	..	1,24,21,351	..	1,31,36,976	..
	TOTAL	21,91,24,255	26,30,568	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,917	22,728	16,18,19,071	800	16,05,45,178	17,770	15,42,97,468	1,200	17,05,77,153	—5,765

RETURN No. X.

Statement showing the number of assessees, etc., in the various Provinces (excluding assessees whose main source of income is from salaries) for the year 1929-30.

Serial No.	Province.	Number of persons assessed.	Total number of returns received.	Number of returns showing taxable income.	Number of persons declared liable to tax.	Tax on incomes in column 4.	Tax on incomes in column 5.	Difference between columns 7 and 8.
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	Rs.
1	Madras	45,439	42,671	14,904	31,116	67,30,136	1,09,40,023	42,09,887
2	Bombay	88,618	81,981	30,760	48,452	2,06,43,066	2,77,06,772	70,63,706
3	Bengal	36,344	30,731	10,901	24,755	4,28,48,127	5,36,25,879	1,07,77,752
4	United Provinces	24,365	20,945	6,769	17,630	28,16,898	52,77,126	24,60,228
5	Punjab	24,860	21,495	7,672	19,757	26,38,863	53,19,178	26,80,315
6	Burma	22,894	15,996	4,840	15,145	1,32,15,859	1,86,69,068	54,53,209
7	Bihar and Orissa	12,598	9,244	2,246	9,249	10,33,042	34,99,545	24,66,503
8	Central Provinces and Berar	15,324	14,895	4,981	11,008	16,66,391	38,08,017	21,41,626
9	Assam	4,018	2,123	462	3,295	3,58,207	10,67,518	7,09,311
10	Ajmer-Merwara	823	717	186	579	81,279	2,06,908	1,25,629
11	Coorg	164	133	19	71	2,370	6,013	3,643
12	Baluchistan	549	875	370	485	72,012	1,09,458	37,446
13	Civil and Military Station, Bangalore	643	376	204	448	2,06,557	2,34,754	28,197
14	North-West Frontier Province	2,598	2,635	899	2,578	2,13,793	8,71,103	6,57,310
15	Delhi	2,164	1,797	950	1,728	5,62,200	8,76,692	3,14,492
	Total	2,81,401	2,46,614	86,163	1,86,486	9,30,88,800	13,22,18,054	3,91,29,254

MGIPC—M—IV-11-48—16-12-30—400.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Madras Province in the year ending 31st Mareh 1930.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	231	38,723	2,297	54,666	168	30,897	
2	0 1 1	106	4,880	573	18,383	202	42,037	
3	0 1 0	101	5,192	391	20,220	174	65,370	
4	0 0 9	91	3,932	298	19,733	151	78,525	
5	0 0 6	49	2,907	132	9,415	58	33,292	
6	0 0 3	17	308	45	3,985	22	8,853	
	Total .	595	55,942	3,736	1,26,402	775	2,58,974	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies	6,32,064

* Note.—Refunds to others are included in Return No .I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	3,044	(a)6,40,349	7,453	4,25,409	204	72,679	
2	0 1 1	1,003	46,830	3,831	2,00,165	152	31,361	
3	0 1 0	761	58,419	3,443	2,77,093	157	57,254	
4	0 0 9	579	51,501	2,520	3,14,532	139	63,446	
5	0 0 6	226	19,342	1,175	1,39,025	44	20,287	
6	0 0 3	93	6,129	405	33,890	38	13,654	
	Total .	5,706	8,22,570	18,827	13,90,114	734	2,58,681	

(a) Includes refunds of Rs. 47,212 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax;

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	5,30,047
Refunds under arrangements with Native States	82,893
Total .	6,12,940

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bengal Presidency in the year ending 31st March 1930.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	1,550	3,87,673	2,081	3,97,134	48	17,140	
2	0 1 1	681	29,716	534	44,234	58	12,947	
3	0 1 0	560	42,366	451	33,290	71	29,076	
4	0 0 9	401	36,050	441	54,685	54	38,482	
5	0 0 6	154	14,273	225	31,812	42	23,571	
6	0 0 3	107	5,607	131	9,575	36	14,378	
	Total .	3,453	5,15,685	3,863	5,70,730	309	1,35,594	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	36,31,373

* Note.—Refunds to others are included in Return No. I.

E

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the United Provinces in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	223	31,749	282	53,325	15	10,985	
2	0 1 1	191	6,742	293	9,596	15	3,269	
3	0 1 0	180	8,805	252	13,772	19	8,335	
4	0 0 9	114	7,641	185	16,115	16	13,034	
5	0 0 6	43	2,267	72	5,885	14	9,766	
6	0 0 3	17	768	33	1,968	7	2,993	
	Total .	768	57,972	1,117	1,00,661	86	48,382	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	7,84,376

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	115	50,718	136	10,738	36	8,309	
2	0 1 1	1	1,732	147	4,000	47	7,832	
3	0 1 0	50	3,812	192	7,841	28	9,070	
4	0 0 9	37	4,981	135	10,688	21	7,419	
5	0 0 6	21	6,972	52	2,760	9	3,587	
6	0 0 3	8	854	14	448	3	615	
	Total .	262	78,069	676	36,475	144	36,832*	* Includes rebate of Rs. 21,787.

B—UNDER SECTION 49.

Rebate under Section 49.	Rs.
Refunds to companies*	2,39,689

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Burma Province in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	15	630	154	11,740	18	4,564	
1A	0 1 3	..	..	..	..	1	23	
2	0 1 1	1	8	102	5,368	79	17,973	
3	0 1 0	4	88	94	8,984	129	55,515	
4	0 0 9	5	529	129	14,136	115	65,158	
5	0 0 6	4	184	56	6,977	64	37,141	
6	0 0 3	2	12	28	3,064	30	11,131	
	Total .	31	1,451	563	50,269	436	191,505	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	35,92,130

*Note.—Refunds to others are included in Return No. 1.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bihar and Orissa Province in the year ending 31st March 1930.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	69	3,201	78	1,686	..	..	
2	0 1 1	61	2,216	68	2,267	..	..	
3	0 1 0	85	5,775	82	2,623	1	349	
4	0 0 9	48	2,201	44	2,341	..	..	
5	0 0 6	16	491	14	908	2	1,298	
6	0 0 3	9	722	13	665	..	..	
	Total .	288	14,606	299	10,490	3	1,647	

B.—UNDER SECTION 49.

Nil.

	Rs.
Refunds to companies*	3,997

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Central Provinces and Berar in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 6	77	2,971 9	81	7,271 15	51	9,262 3	
2	0 1 1	61	1,612 15	147	2,707 14	46	9,360 10	
3	0 1 0	44	1,326 12	109	4,428 3	55	20,856 3	
4	0 0 9	30	1,310 8	69	3,323 1	24	12,154 9	
5	0 0 6	12	445 4	22	2,290 4	3	1,265 8	
6	0 0 3	8	316 6	17	631 10	5	1,809 3	
	Total .	232	7,983 6	445	20,652 15	184	54,708 4	

B—UNDER SECTION 49.

	Rs. A.
Refunds to companies*	2,15,301 5

*Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Assam Province in the year ending 31st March 1930.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	30	1,491	36	675	..	..	
2	0 1 1	10	483	65	1,431	..	..	
3	0 1 0	8	509	37	2,580	..	..	
4	0 0 9	17	686	45	1,583	..	..	
5	0 0 6	4	70	29	1,099	2	1,542	
6	0 0 3	4	19	8	404	1	119	
	Total .	73	3,258	220	7,772	3	1,661	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies*	8,87,717

* Note.—Refunds to others are included Return No. 1.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the North-West Frontier Province in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	6	181	12	887	..	..	
2	0 1 1	1	307	9	83	..	..	
3	0 1 0	..	..	7	320	..	..	
4	0 0 9	2	26	7	201	..	..	
5	0 0 6	..	..	2	126	..	..	
6	0 0 3	..	..	1	1	..	..	
	TOTAL .	9	514	30	1,618	..	..	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	*Nil*

* NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Delhi Province in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of Companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	29	2,245	86	9,391	41	5,867	
2	0 1 1	23	764	78	3,057	12	1,442	
3	0 1 0	18	495	55	3,107	9	3,591	
4	0 0 9	21	598	56	3,046	3	1,075	
5	0 0 6	9	79	33	2,655	1	250	
6	0 0 3	5	154	16	625	..	..	
	Total .	105	4,335	324	21,881	66	12,225	

B—UNDER SECTION 49.

	Rs
Refunds to companies*	18,658

* Note—Refunds to others are included in Return No. I.

RETURN No. IV.

Classification of grades of Income-tax collected in the Madras Province in the year ending 31st March 1930, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Madras Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	63,12,465	1,71,146	..	..	..	..	..	..	..
II	2,500 ,, 2,999 .	47,01,626	1,23,140	..	..	..	..	..	..	..
III	3,000 ,, 3,499 .	40,64,378	1,06,295	..	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	79,54,189	2,10,382	..	..	..	..	..	..	..
V	5,000 ,, 7,499 .	81,97,578	2,57,663	20,886	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	57,24,935	1,80,565	13,144	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	40,54,901	1,89,090	25,047	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	30,21,407	1,42,071	12,898	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	44,52,296	2,10,275	15,203	..	..	..	..	..	..
X	20,000 ,, 24,999 .	29,68,611	1,85,156	30,851	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	16,84,357	1,05,232	14,822	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	14,94,380	1,16,205	25,286	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	13,35,794	95,445	19,423	..	..	..	..	..	..
XIV	50,000 and over .	9,47,094	88,790	27,980	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	28,40,093	2,66,257	47,498	4,453	3,65,302	34,247
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	78,907	2,097	..	..	..	..	..	..	..
	TOTAL .	5,69,92,918	21,88,552	2,05,540	28,40,093	2,66,257	47,498	4,453	3,65,302	34,247

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in column 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1930, on Income in respect of which the Provincial Government Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	29,16,494	75,932	68,07,841	1,77,715
..	..	..	..	31,18,471	81,164	69,68,280	1,81,821
..	..	..	..	32,50,655	84,696	70,75,539	1,84,513
..	..	..	..	79,38,678	2,07,350	1,66,28,445	4,34,397
..	..	..	..	1,02,63,037	3,22,450	1,94,42,344	6,09,724
..	..	..	..	72,71,580	2,30,282	1,35,79,133	4,27,516
..	..	..	..	48,83,917	2,29,061	88,98,680	4,17,309
..	..	..	..	31,15,224	1,46,046	55,21,673	2,56,966
..	..	..	..	53,95,984	2,53,882	89,50,806	4,22,089
..	..	..	..	27,94,274	1,76,176	50,79,541	3,18,646
..		..	..	21,65,514	1,35,842	38,66,071	2,41,628
..	..	.	..	34,59,520	2,70,622	36,85,969	2,88,611
..	..	..	..	17,57,679	1,64,784	26,45,613	2,46,544
..	..	..	..	64,06,693	5,95,653	54,60,359	5,11,854
2,89,15,200	27,10,800	90,85,585	8,51,773	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
2,89,15,200	27,10,800	90,85,585	8,51,773	6,47,37,660	29,73,440	11,46,10,294	47,24,333

Interest on tax-free securities . . . . . Rs. 12,83,815

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Madras Province in the year ending 31st March 1930, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees	REMARKS.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income (d).	Tax (f).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected, (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	1,60,36,800	4,24,793	8,20,874	21,272	8,004	953	1,52,15,926	3,94,564	6,828	
II	2,500 ,, 2,999 .	1,47,88,377	3,86,125	4,51,972	11,682	..	449	1,43,36,405	3,73,994	5,370	
III	3,000 ,, 3,499 .	1,43,90,572	3,75,504	3,82,805	10,336	..	397	1,40,07,767	3,64,771	4,532	
IV	3,500 ,, 4,999 .	3,25,21,312	8,52,129	8,81,599	25,386	..	2,871	3,16,39,713	8,23,872	7,991	
V	5,000 ,, 7,499 .	3,79,02,959	12,10,723	10,99,415	36,909	1,920	5,594	3,68,03,544	11,66,300	6,915	
VI	7,500 ,, 9,999 .	2,65,75,648	8,51,507	9,08,999	35,981	..	4,815	2,56,66,649	8,10,711	3,434	
VII	10,000 ,, 12,499 .	1,78,37,498	8,60,507	5,77,985	28,218	9,509	1,623	1,72,59,513	8,21,157	1,925	
VIII	12,500 ,, 14,999 .	1,16,58,304	5,59,981	4,47,275	21,154	..	1,553	1,12,11,029	5,37,274	1,036	
IX	15,000 ,, 19,999 .	1,87,99,026	9,02,449	9,61,914	60,194	..	5,883	1,78,37,112	8,36,372	1,295	
X	20,000 ,, 24,999 .	1,08,42,426	7,10,829	5,77,405	39,748	3,985	1,449	1,02,65,021	6,65,647	663	
XI	25,000 ,, 29,999 .	77,15,942	4,97,024	4,56,082	29,853	..	2,260	72,59,860	4,64,911	431	
XII	30,000 ,, 39,999 .	86,39,869	7,00,724	5,08,613	40,882	3,316	1,084	81,31,256	6,55,442	372	
XIII	40,000 ,, 49,999 .	57,39,086	5,28,196	2,83,434	28,535	2,333	..	54,55,652	4,97,328	233	
XIV	50,000 and over .	1,28,14,146	12,24,277	13,40,806	1,27,725	..	568	1,14,73,340	10,95,984	289	
XV	Unclassified income:—										
	(a) taxed at source at the maximum rate,	4,12,53,678	38,67,530	28,74,702	2,69,497	..	..	3,83,78,976	35,98,033	677	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	78,907	2,097	33,406	521	..	..	45,501	1,576	45	
	TOTAL .	27,75,94,550	1,39,54,395	1,26,07,286	7,87,893	29,067	29,499	26,49,87,264	1,31,07,936	42,036	

	Rs.
(Total column 27) .	1,31,07,936
Add excess collections and miscellaneous	75,811
Add penalties (actual collections)	52,748
TOTAL .	1,32,36,495
Deduct refund and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 .	3,17,032
Deduct amounts paid as money order commission for sending refunds	74
Deduct refunds under Section 49 and under arrangement with Indian States	6,71,157
NET TOTAL	1,22,48,232

RETURN No. IV.

Classification of grades of Income-tax collected in the Bombay Presidency in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries;		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,84,48,864	4,84,205	8,800	..	..	..	..	..	..
II	2,500 ,, 2,999	1,61,86,697	2,66,226	4,753	..	..	..	..	..	..
III	3,000 ,, 3,499	87,89,006	2,29,328	5,078	..	..	..	..	..	..
IV	3,500 ,, 4,999	1,93,10,901	5,05,095	6,480	..	..	..	..	..	
V	5,000 ,, 7,499	1,91,52,911	5,97,969	11,854	..	..	..	..	..	..
VI	7,500 ,, 9,999	1,13,85,139	3,58,227	4,201	..	..	..	..	..	..
VII	10,000 ,, 12,499	1,08,68,487	5,03,078	14,847	..	..	..	..	..	..
VIII	12,500 ,, 14,999	62,71,346	2,94,621	6,788	..	..	..	..	..	..
IX	15,000 ,, 19,999	91,97,419	4,31,610	8,148	..	..	..	..	..	..
X	20,000 ,, 24,999	65,33,140	4,07,816	15,990	..	..	..	..	..	..
XI	25,000 ,, 29,999	33,50,788	2,09,700	4,420	..	..	..	..	..	..
XII	30,000 ,, 39,999	38,76,632	3,02,478	20,340	..	..	..	..	..	..
XIII	40,000 ,, 49,999	20,20,435	1,89,170	9,098	..	..	..	..	..	..
XIV	50,000 and over	18,68,253	1,75,149	33,927	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	*3,38,88,267	21,37,504	*55,37,465	5,49,359	1,51,45,100	14,19,865
	(b) covered by anticipatory certificates,								4,61,259	38,137
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	18,631	7,794	..	..	..	..	..	..	..
	TOTAL	13,12,78,649	49,67,466	1,54,219	3,38,88,267	21,37,504	55,37,465	5,49,359	1,56,06,359	14,58,002

* Approximate figures.

NOTES.—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 16 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

granted by the non-Residents' Refund Circle, Bombay).

ending 31st March 1930, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15.)

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	36,87,002	93,674	1,27,63,034	3,32,647
..	..	..	..	25,65,532	66,870	90,01,883	2,34,124
..	..	..	..	24,72,938	64,312	96,28,911	2,50,675
..	..	..	..	56,49,087	1,46,739	2,28,00,985	5,93,232
..	..	..	..	69,51,557	2,16,223	2,89,18,714	9,04,668
..	..	..	..	48,40,866	1,50,902	2,06,17,488	6,44,978
..	..	..	..	33,37,343	1,55,850	1,52,22,184	7,14,050
..	..	..	..	16,34,817	77,993	93,48,549	4,38,047
..	..	..	..	30,57,905	1,42,454	1,65,92,154	7,75,227
..	..	..	..	19,72,365	1,20,947	1,35,39,907	8,43,168
..	..	..	..	14,42,219	88,876	91,32,526	5,69,297
..	..	..	..	22,46,063	1,73,901	1,44,82,520	11,29,895
..	..	..	..	13,40,569	1,25,306	76,04,351	7,09,321
..	..	..	..	95,43,009	8,87,217	3,16,58,271	29,61,185
7,84,04,904	(4)73,50,844	1,59,54,260	14,95,990	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
7,84,04,904	73,50,844	1,59,54,260	14,95,990	5,07,41,222	25,11,274	22,13,11,427	1,10,99,534

(4) Excludes Rs. 92,148 collected from the B., B. & C. I. Railway Company.

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income. (*d*)	Tax (*d*)	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax elected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to 2,499	3,48,98,900	9,19,826	9,23,659	22,923	39,469	3,375	3,39,75,241	8,53,559	18,510	
II	2,500 ,, 2,999	2,17,54,112	5,71,973	2,32,358	6,057	..	1,801	2,15,21,754	5,64,115	8,701	
III	3,000 ,, 3,499	2,08,90,855	5,49,393	1,95,867	5,253	..	837	2,06,94,988	5,43,303	6,919	
IV	3,500 ,, 4,999	4,77,60,923	12,51,546	4,21,115	12,318	..	1,442	4,73,39,808	12,37,786	12,276	
V	5,000 ,, 7,499	5,50,23,182	17,30,224	5,04,800	16,125	15,284	3,237	5,45,18,382	16,95,578	10,551	
VI	7,500 ,, 9,999	3,68,43,443	11,58,308	3,97,974	15,381	..	5,308	3,64,45,469	11,37,619	4,892	
VII	10,000 ,, 12,499	2,94,28,014	13,92,825	4,22,545	18,745	51,225	1,971	2,90,05,469	13,20,884	3,316	
VIII	12,500 ,, 14,999	1,72,54,712	8,17,449	1,52,388	7,291	..	728	1,71,02,324	8,09,430	1,536	
IX	15,000 ,, 19,999	2,88,47,478	13,57,434	3,08,770	14,735	..	2,800	2,85,38,708	13,39,899	2,073	
X	20,000 ,, 24,999	2,20,45,412	13,87,941	3,48,773	22,347	33,224	1,116	2,16,96,639	13,31,254	1,265	
XI	25,000 ,, 29,999	1,39,25,533	9,72,293	1,31,157	8,548	..	443	1,37,94,376	8,63,302	647	
XII	30,000 ,, 39,999	2,06,05,215	16,26,614	4,97,590	39,328	25,171	436	2,01,07,625	15,61,679	754	
XIII	40,000 ,, 49,999	1,09,65,355	10,31,895	1,92,955	19,144	9,145	..	1,07,72,400	10,03,606	435	
XIV	50,000 and over	4,30,69,533	40,57,478	10,06,812	94,390	..	..	4,20,62,721	39,63,088	754	
XV	Unclassified Income:—										
	(*a*) taxed at source at the maximum rate, (*b*) covered by anticipatory certificates,	14,93,91,255	1,29,91,699	1,61,16,172	(*B*) 15,29,374	..	13	13,32,75,083	1,14,62,312	(*C*) 915	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	18,631	7,794	6,085	191	..	..	12,546	7,603	22	
	TOTAL	55,27,22,553	3,17,24,192	2,18,59,020	18,32,150	1,73,518	23,507	53,08,63,533	2,96,95,017	73,566	

	Rs.
Interest on tax-free securities	2,83,51,058
	Rs.
TOTAL (COLUMN 27)	2,96,95,017
Add excess collections and miscellaneous	1,30,681
Add penalties (actual collections)	59,525
Add unpaid refunds of the year under review	1,15,999
	3,06,205
TOTAL	3,00,01,222
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	13,32,928
,, amounts paid as money order commission for sending refunds	1,396
,, refunds of 1928-29 paid in 1929-30	1,38,205
,, ,, ,, High Court Reference Fees	8,000
,, ,, and rebates under section 49 and as per arrangements with Native States, etc.	(*B*) 6,07,249
	20,87,778
NET TOTAL	2,79,13,444

(*a*) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(*B*) Includes refund of Rs. 47,212 granted to the Local Government on account of the Bombay Development Loan.
(*C*) Excludes the number of assessees suffering tax at source on the interest on Government Securities alone as the Public Debt Office is unable to supply the same.
(*D*) Excludes Rs. 5[illegible]76 refunded to the B., B. & C. I. Railway Company.
(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

RETURN No. IV.

Classification of grades of income-tax collected in the Bengal Presidency in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bengal Presidency in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local Authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	83,55,419	2,22,447	9,644	..	..	..	..	..	..
II	2,500 „ 2,999 .	61,73,974	1,68,598	3,215	..	..	..	..	..	..
III	3,000 „ 3,499 .	63,25,582	1,73,132	3,222	..	..	..	..	..	..
IV	3,500 „ 4,999 .	1,45,26,757	4,11,735	6,664	..	..	..	..	..	..
V	5,000 „ 7,499 .	1,88,05,225	6,13,106	23,224	..	..	..	..	..	..
VI	7,500 „ 9,999 .	1,89,12,909	6,57,708	11,211	..	..	..	..	..	..
VII	10,000 „ 12,499 .	1,19,52,148	5,27,459	57,252	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	80,78,346	3,77,645	26,948	..	..	..	..	..	..
IX	15,000 „ 19,999 .	1,19,29,657	5,77,420	26,749	..	..	..	..	..	..
X	20,000 „ 24,999 .	74,29,231	4,41,380	51,040	..	..	..	..	..	..
XI	25,000 „ 29,999 .	43,21,303	2,46,442	31,299	..	..	..	..	..	..
XII	30,000 „ 39,999 .	55,35,503	3,67,278	1,00,618	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	20,91,076	1,76,662	57,108	..	..	..	..	..	..
XIV	50,000 and over .	46,18,418	4,29,354	2,59,790	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	..	..	..	8,06,154	75,577	..	..	1,12,44,480	10,54,170
	(b) covered by anticipatory certificates,	..	..	..	21,039	993	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	44,33,851	1,47,468	..	..	..	..	..	..	..
	TOTAL .	13,34,96,399	55,55,834	6,67,984	8,27,193	76,570	..	..	1,12,44,480	10,54,170

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous years.

No. IV.

ending 31st March 1930, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under sec 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	15,01,514	39,104	72,81,438	1,89,601
..	..	..	..	12,67,936	33,057	54,92,000	1,43,078
..	..	..	..	14,26,478	37,186	58,20,253	1,46,297
..	..	..	..	40,67,002	1,05,850	1,36,02,738	3,53,642
..	..	..	..	52,17,670	1,63,352	1,63,64,189	5,11,317
..	..	..	..	43,47,102	1,35,849	1,21,85,701	3,82,434
..	..	..	..	26,82,051	1,36,882	83,91,130	3,93,468
..	..	..	..	15,72,981	73,312	52,17,568	2,45,231
..	..	..	..	32,04,944	1,54,759	1,04,76,412	4,84,633
..	..	..	..	19,64,386	1,23,530	65,00,367	4,06,351
..	..	..	..	17,76,017	1,10,540	53,04,195	3,32,711
..	..	..	..	21,07,923	1,67,478	71,67,457	5,62,665
..	..	..	..	16,22,912	1,52,039	45,82,228	4,19,101
..	..	..	..	66,48,066	6,23,257	2,13,17,260	19,95 873
22,20,82,645	2,08,20,248	3,97,38,176	37,25,454	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	—2,774	—123
22,20,82,645	2,08,20,248	3,97,38,176	37,25,454	3,97,06,982	20,56,195	12,97,00,162	[65,66,284

Interest on tax-free securities . . . . . Rs. 1,27,61,943

C

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bengal Presidency in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* cloumns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,71,38,371	4,60,796	2,11,000	5,931	11,515	379	1,69,27,371	4,42,971	7,541
II	2,500 ,, 2,999	1,29,38,910	3,47,948	1,23,741	3,877	51	501	1,28,15,169	3,43,519	5,047
III	3,000 ,, 3,499	1,35,72,313	3,59,837	1,23,206	3,546	..	589	1,34,49,107	3,55,702	4,287
IV	3,500 ,, 4,999	3,21,98,497	8,77,891	2,62,721	8,178	..	4,180	3,19,35,776	8,65,533	7,737
V	5,000 ,, 7,499	4,03,87,084	13,10,999	4,30,964	14,300	5,741	7,844	3,99,56,120	12,83,114	6,833
VI	7,500 ,, 9,999	3,54,45,712	11,87,202	4,17,704	18,175	2,038	15,291	3,50,28,008	11,51,698	4,261
VII	10,000 ,, 12,499	2,32,25,329	11,15,061	3,50,798	18,348	29,964	3,069	2,28,74,531	10,63,680	2,231
VIII	12,500 ,, 14,999	1,48,68,895	7,23,136	2,93,226	14,383	..	3,681	1,45,75,669	7,05,072	1,201
IX	15,000 ,, 19,999	2,57,11,013	12,43,566	5,70,327	29,748	..	9,409	2,51,40,686	12,04,409	1,611
X	20,000 ,, 24,999	1,58,93,984	10,22,301	2,60,423	16,768	22,137	3,691	1,56,33,561	9,79,705	801
XI	25,000 ,, 29,999	1,14,01,515	7,33,992	3,30,917	23,640	..	5,909	1,10,70,598	7,09,443	500
XII	30,000 ,, 39,999	1,48,10,883	11,98,039	5,02,109	40,996	11,154	3,002	1,43,08,774	11,42,887	528
XIII	40,000 ,, 49,999	82,96,216	8,04,910	3,17,634	33,052	5,421	3,010	79,78,582	7,63,427	233
XIV	50,000 and over	3,25,83,744	33,08,274	33,29,829	3,10,352	..	551	2,92,53,915	29,97,371	616
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	27,38,71,455	2,56,75,449	1,23,64,832	11,59,203	..	..	26,15,06,623	2,45,16,246	[1,836
	(*b*) covered by anticipatory certificates,	21,039	993	..	..	..	..	21,039	993	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	44,31,077	1,47,345	3,95,348	15,627	..	421	40,35,729	1,31,297	2,732
	TOTAL	57,67,96,037	4,05,22,739	2,02,84,779	17,16,124	88,021	61,527	55,65,11,258	3,86,57,067	47,939

	Rs.
TOTAL (COLUMN 27)	3,86,57,067
Add excess collections and miscellaneous	1,86,689
Add penalties (actual collections)	21,842
TOTAL	3,88,65,598
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	4,30,907
Deduct amounts paid as money order commission for sending refunds	710
TOTAL	3,84,33,981
Deduct refunds under section 49	36,85,202
NET TOTAL	3,47,48,779

RETURN No. IV.

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the United Provinces in the year has a share under.

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	39,92,150	1,03,554	5,842	..	..	..	..	..	..
II	2,500 ,, 2,999	29,30,453	78,177	1,346	..	..	..	..	..	..
III	3,000 ,, 3,499	24,36,659	65,418	1,101	..	..	..	..	..	..
IV	3,500 ,, 4,999	51,38,453	1,44,631	2,665	..	..	..	..	..	..
V	5,000 ,, 7,499	62,99,979	2,05,025	7,815	..	..	..	..	..	..
VI	7,500 ,, 9,999	44,44,005	1,56,991	3,110	..	..	..	..	..	..
VII	10,000 ,, 12,499	29,86,563	1,32,176	15,979	..	..	..	..	..	..
VIII	12,500 ,, 14,999	17,59,224	85,345	4,428	..	..	..	..	..	..
IX	15,000 ,, 19,999	28,35,807	1,40,229	3,618	..	..	..	..	..	..
X	20,000 ,, 24,999	17,60,508	1,04,512	12,995	..	..	..	..	..	..
XI	25,000 ,, 29,999	12,02,433	79,425	2,478	..	..	..	..	..	..
XII	30,000 ,, 39,999	16,81,670	1,23,495	15,529	..	..	..	..	..	..
XIII	40,000 ,, 49,999	5,98,781	49,714	6,577	..	..	..	..	..	..
XIV	50,000 and over	6,76,700	59,152	10,466	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	22,86,801	2,14,389	..	..	2,79,775	26,229
	(b) covered by anticipatory certificates,	..	..	..	37,876	1,247	..	..	25	1
	(c) other incomes, *e.g.* round sums paid in exceptional cases by employers.	16,44,849	64,188	44	..	5	..	..	..	..
	TOTAL	4,03,88,234	15,92,032	93,993	23,24,677	2,15,635	..	..	2,79,800	26,230

No. IV.

ending 31st March 1930, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand; granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	52,91,906	1,88,712	29,57,931	77,023
..	..	..	..	36,02,288	94,236	20,36,369	53,087
..	..	..	..	40,09,869	1,04,534	20,09,865	52,409
..	..	..	..	92,37,895	2,41,309	50,98,865	1,33,343
..	..	..	..	92,33,479	2,92,367	56,55,678	1,77,443
..	..	..	..	65,55,701	2,02,725	42,30,598	1,34,225
..	..	..	..	40,30,089	1,37,287	29,40,431	1,37,520
..	..	..	..	22,20,189	1,04,057	12,51,188	58,766
..	..	..	..	32,07,400	1,50,464	25,15,062	1,17,318
..	..	..	..	21,49,510	1,34,082	14,61,450	90,489
..	..	..	..	16,65,539	1,03,766	12,88,921	80,578
..	..	..	..	14,38,029	1,12,347	12,00,929	95,331
..	..	..	..	10,56,445	98,887	10,64,741	99,821
..	..	..	..	68,75,463	6,40,840	27,52,898	2,55,385
1,87,53,158	17,58,112	17,53,610	1,64,403	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	3,852	121	..	..
1,87,53,158	17,58,112	17,53,610	1,64,403	6,03,77,604	26,05,734	3,64,64,926	15,62,718

Interest on tax-free securities . . . . . Rs. 16,55,300

RETURN No. IV —*contd.*

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,22,41,987	3,25,131	2,99,504	7,530	4,918	454	1,19,42,483	3,12,232	5,647
II	2,500 „ 2,999	85,69,110	2,26,846	1,05,069	3,084	..	324	84,64,041	2,23,438	3,212
III	3,000 „ 3,499	84,56,393	2,23,462	78,217	2,126	4	349	83,78,176	2,20,983	2,734
IV	3,500 „ 4,999	1,94,75,213	5,21,948	2,30,926	7,789	..	2,044	1,92,44,287	5,12,115	4,759
V	5,000 „ 7,499	2,11,89,136	6,82,650	4,49,790	28,880	462	2,502	2,07,39,346	6,50,806	3,646
VI	7,500 „ 9,999	1,50,30,304	4,97,051	1,93,639	9,840	2	4,490	1,48,36,665	4,82,719	1,927
VII	10,000 „ 12,499	99,87,033	4,72,962	1,82,930	9,263	4,039	903	97,74,103	4,58,757	920
VIII	12,500 „ 14,999	52,30,601	2,52,596	68,791	3,186	1	4,020	51,61,810	2,45,389	438
IX	15,000 „ 19,999	85,58,269	4,11,629	2,05,437	10,517	..	2,520	83,52,832	3,98,592	577
X	20,000 „ 24,999	53,71,468	3,42,078	82,034	6,920	2,895	584	52,89,434	3,31,679	269
XI	25,000 „ 29,999	41,56,893	2,66,247	1,53,893	9,562	..	2,211	40,03,000	2,54,474	184
XII	30,000 „ 39,999	43,20,628	3,46,702	87,718	8,124	1,943	1,874	42,32,910	3,34,761	160
XIII	40,000 „ 49,999	27,19,967	2,54,999	60,387	5,592	2,443	..	26,59,580	2,46,964	83
XIV	50,000 and over	1,03,05,061	9,65,823	1,93,938	18,520	..	..	1,01,11,123	9,47,303	131
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate,	2,30,73,344	21,63,127	10,65,818	98,940	..	4,175	2,20,07,526	20,60,012	339
	(*b*) covered by anticipatory certificates,	37,901	1,248	..	..	..	..	37,901	1,248	5
	(*c*) other incomes, *e.g.* round sums paid in exceptional cases by employers.	16,48,701	64,358	3,06,997	12,184	..	720	13,41,704	51,454	772
	TOTAL	16,03,42,009	80,18,357	37,65,088	2,42,057	16,707	27,167	15,65,76,921	77,32,926	25,778

	Rs.
Total (column 27)	77,32,926
Add excess collections and miscellaneous	16,189
Add penalties (actual collections)	71,996
TOTAL	78,21,111
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	1,07,027
Deduct amounts paid as money order commission for sending refunds	4
NET TOTAL	77,14,080

RETURN No. IV.

Classification of grades of Income-tax collected in the Punjab Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Punjab Province, in the year Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	32,72,409	85,219	5,118	..	..	..	..	..	..
II	2,500 „ 2,999	21,57,388	56,182	2,52	..	..	..	..	..	..
III	3,000 „ 3,499	18,47,654	48,116	2,253	..	..	..	..	..	..
IV	3,500 „ 4,999	40,31,156	1,04,978	2,601	..	..	..	..	..	..
V	5,000 „ 7,499	40,64,608	1,27,019	4,748	..	..	..	..	..	..
VI	7,500 „ 9,999	42,99,680	1,34,365	1,603	..	..	..	..	..	..
VII	10,000 „ 12,499	22,18,965	1,04,014	7,102	..	..	..	..	..	..
VIII	12,500 „ 14,999	21,37,109	1,00,177	1,123	..	..	..	..	..	..
IX	15,000 „ 19,999	20,84,672	97,719	972	..	..	..	..	..	..
X	20,000 „ 24,999	17,67,392	1,10,462	5,596	..	..	..	..	..	..
XI	25,000 „ 29,999	12,25,600	76,600	1,693	..	..	..	..	..	..
XII	30,000 „ 39,999	13,64,224	1,06,580	4,880	..	..	..	..	..	..
XIII	40,000 „ 49,999	6,09,866	57,175	1,587	..	..	..	..	..	..
XIV	50,000 and over	5,61,802	52,669	3,730	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	4,277	401	..	32,20,000	3,01,875	341	32	1,97,685	18,533
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e. g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	3,16,46,802	12,61,67	45,534	32,20,000	3,01,875	341	32	1,97,685	18,533

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1930, on income in respect of which the Provincial under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	40,80,000	1,06,250	37,00,531	96,368
..	..	..	..	39,11,347	1,01,358	32,33,933	84,217
..	..	..	..	36,80,102	93,836	32,67,379	85,088
..	..	..	..	82,80,998	2,15,651	68,49,408	1,78,370
..	..	..	..	98,06,816	3,06,463	81,05,536	2,53,298
..	..	..	..	61,05,440	1,90,795	50,11,840	1,56,620
..	..	..	..	37,14,816	1,74,132	40,64,384	1,90,518
..	..	..	..	18,35,754	86,051	22,65,962	1,06,217
..	..	..	..	27,79,818	1,30,304	31,35,296	1,46,967
..	..	..	..	15,28,152	95,447	22,68,064	1,41,757
..	..	..	..	11,47,792	71,737	13,90,512	86,907
..	..	..	..	11,38,073	88,912	12,32,665	96,302
..	..	..	..	6,58,827	61,765	8,70,752	81,633
1,45,600	13,650	9,365	873	17,75,040	1,66,410	35,86,987	3,32,530
77,71,574	7,28,585	16,41,749	1,53,914	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
79,17,174	7,42,235	16,51,114	1,54,792	5,44,42,975	18,91,611	4,89,83,249	20,36,789

Interest on tax-free securities . . . . . Rs. 6,50,552

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	Remarks.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	1,10,52,940	2,92,955	4,53,504	11,810	4,249	900	1,05,99,436	2,75,996	5,107	
II	2,500 „ 2,999	93,02,668	2,44,785	2,28,941	5,962	..	524	90,73,727	2,38,299	3,508	
III	3,000 „ 3,499	87,95,135	2,31,293	1,93,843	5,048	..	673	86,01,292	2,25,572	2,924	
IV	3,500 „ 4,999	1,91,61,562	5,01,600	3,48,557	9,077	..	932	1,88,13,005	4,91,591	4,936	
V	5,000 „ 7,499	2,19,76,960	6,91,528	3,05,984	9,562	7,026	549	2,16,70,976	6,74,391	4,065	
VI	7,500 „ 9,999	1,54,16,960	4,83,383	2,59,520	8,110	..	422	1,51,57,440	4,74,851	2,007	
VII	10,000 „ 12,499	99,98,165	4,75,766	4,08,405	19,144	18,212	1,047	95,89,760	4,37,363	1,011	
VIII	12,500 „ 14,999	62,38,825	2,93,568	2,00,789	9,412	..	1,850	60,38,036	2,82,306	568	
IX	15,000 „ 19,999	79,99,786	3,75,962	1,73,781	8,146	..	536	78,26,005	3,67,280	627	
X	20,000 „ 24,999	55,63,608	3,53,259	2,86,640	17,915	8,029	919	52,76,968	3,26,396	357	
XI	25,000 „ 29,999	37,63,904	2,36,937	2,54,720	15,870	..	1,532	35,09,184	2,19,535	178	
XII	30,000 „ 39,999	37,34,962	2,96,674	5,03,219	39,314	2,540	3,007	32,31,743	2,51,813	144	
XIII	40,000 „ 49,999	21,39,445	2,02,160	1,98,965	18,653	802	..	19,40,480	1,82,705	74	
XIV	50,000 and over	60,78,794	5,69,867	6,39,573	59,960	..	233	54,39,221	5,09,674	108	
XV	Unclassified income :—										
	(*a*) taxed at source at the maximum rate,	1,28,35,626	12,03,340	8,60,629	80,684	..	..	1,19,74,997	11,22,656	334	
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	706	..	..	..	—706	..	
	TOTAL	14,40,59,340	64,53,077	53,17,070	3,19,373	40,858	13,124	13,87,42,270	60,79,722	25,918	

	Rs.
TOTAL (COLUMN 27)	60,79,722
Add excess collections and miscellaneous	24,968
Add penalties (actual collections)	41,849
TOTAL	61,46,539
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	3,09,551
Deduct amounts paid as money order commission for sending refunds	1
NET TOTAL	58,36,987

RETURN No. IV.

Classification of grades of Income-tax collected in the Burma Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Classification of grades of Income-tax collected in the Burma Province in the year share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	75,76,373	1,97,118	3,665	..	..	..	..	..	..
II	2,500 ,, 2,999	68,25,818	1,77,766	1,657	..	..	..	..	..	..
III	3,000 ,, 3,499	54,49,648	1,41,806	1,495	..	..	..	..	..	..
IV	3,500 ,, 4,999	84,33,907	2,19,637	2,954	..	..	..	..	..	..
V	5,000 ,, 7,499	87,04,652	2,72,000	6,056	..	..	..	..	..	..
VI	7,500 ,, 9,999	76,37,892	2,38,694	3,490	..	..	..	..	..	..
VII	10,000 ,, 12,499	51,07,887	2,38,419	10,413	..	..	..	..	..	..
VIII	12,500 ,, 14,999	52,66,106	2,46,849	3,453	..	..	..	..	..	..
IX	15,000 ,, 19,999	53,46,282	2,50,651	5,567	..	..	..	..	..	..
X	20,000 ,, 24,999	31,84,164	1,98,526	14,694	..	..	..	..	..	..
XI	25,000 ,, 29,000	27,31,551	1,70,722	6,370	..	..	..	..	..	..
XII	30,000 ,, 39,999	26,90,923	2,19,830	10,665	..	..	..	..	..	..
XIII	40,000 ,, 49,999	10,89,525	1,02,143	10,406	..	..	..	..	..	..
XIV	50,000 and over	11,74,840	1,10,141	25,916	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	..	..	..	4,56,144	42,764	2,059	193	18,64,192	1,74,768
	(b) covered by anticipatory certificates,	..	..	..	27,775	2,500	40	1	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	7,12,19,568	27,84,302	1,06,801	4,83,919	45,264	2,099	194	18,64,192	1,74,768

No. IV.

ending 31st March 1930 on income in respect of which the Provincial Government has a Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	39,737	1,036	60,33,986	1,57,004
..	..	..	..	58,526	1,524	41,34,521	1,08,048
..	..	..	..	70,898	1,846	44,19,930	1,15,190
..	..	..	..	2,01,282	5,242	96,94,113	2,53,118
..	..	..	..	4,26,649	13,332	1,14,81,619	3,59,100
..	..	..	..	4,12,464	12,888	89,50,149	2,80,149
..	..	..	..	5,35,595	25,107	80,89,228	3,77,991
..	..	..	..	6,46,418	30,300	47,06,276	2,20,511
..	..	..	..	9,24,777	43,350	81,82,135	3,84,288
..	..	..	..	10,94,405	68,401	63,57,522	3,98,388
..	..	..	..	9,02,032	56,377	43,58,839	2,73,854
..	..	..	..	18,37,419	1,43,547	75,09,814	5,86,292
..	..	..	..	19,03,386	1,78,443	50,71,674	4,75,470
..	..	..	..	76,64,264	7,18,528	1,87,77,368	17,59,584
6,41,81,232	60,16,991	86,88,430	8,14,540	..	..	54,19,708	5,08,099
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
6,41,81,232	60,16,991	86,88,430	8,14,540	1,67,17,852	12,99,921	11,31,86,882	62,56,990

	Rs.
Interest on tax-free securities	2,23,947

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Burma Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	1,36,50,096	3,58,823	1,53,509	4,028	4,158	1,262	1,34,96,587	3,49,375	5,935
II	2,500 „ 2,999	1,10,18,865	2,88,990	1,28,501	3,190	..	360	1,08,90,364	2,85,440	3,996
III	3,000 „ 3,499	99,40,476	2,60,346	1,14,330	3,185	..	822	98,26,146	2,56,339	3,009
IV	3,500 „ 4,999	1,83,29,302	4,80,951	1,99,056	5,224	..	762	1,81,30,246	4,74,965	4,257
V	5,000 „ 7,499	2,06,12,920	6,50,488	2,01,984	6,433	5,464	3,354	2,04,10,936	6,35,237	3,343
VI	7,500 „ 9,999	1,70,00,505	5,35,221	1,68,834	5,605	..	3,058	1,68,31,671	5,26,558	1,970
VII	10,000 „ 12,499	1,37,32,710	6,51,930	1,60,034	7,423	20,506	5,909	1,35,72,676	6,18,092	1,245
VIII	12,500 „ 14,999	1,06,18,800	5,01,113	1,59,119	7,526	..	4,145	1,04,59,681	4,89,442	798
IX	15,000 „ 19,999	1,44,53,194	6,83,806	2,39,735	11,735	..	5,661	1,42,13,459	6,66,410	926
X	20,000 „ 24,999	1,06,36,091	6,80,009	1,86,854	11,906	11,987	7,876	1,04,49,237	6,48,240	510
XI	25,000 „ 29,999	79,92,422	5,07,323	1,12,446	9,268	..	5,738	78,79,976	4,92,317	312
XII	30,000 „ 39,999	1,20,38,156	9,60,334	2,19,379	18,924	7,285	4,961	1,18,18,777	9,29,164	389
XIII	40,000 „ 49,999	80,64,585	7,66,462	1,82,790	18,677	4,466	5,162	78,81,795	7,38,157	206
XIV	50,000 and over	2,76,16,472	26,14,119	5,41,518	51,422	..	4,417	2,70,74,954	25,58,280	360
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	8,06,11,765	75,57,355	18,64,295	1,74,646	..	729	7,87,47,470	73,81,980	535
	(b) covered by anticipatory certificates,	27,815	2,501	..	..	..	..	27,815	2,501	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	27,63,44,174	1,74,99,771	46,32,384	3,39,192	53,866	54,216	27,17,11,790	1,70,52,497	27,791

	Rs.
Total (column 27)	1,70,52,497
Add excess collections and miscellaneous	38,477
Add penalties (actual collections)	24,630
TOTAL	1,71,15,604
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	2,26,291
Deduct refunds under section 49	35,92,130
Deduct amounts paid as money order commission for sending refunds	12
Deduct Advance collections from Burma Railways	1,74,000
Deduct Thathameda rebates	58 176
NET TOTAL	1,30,64,995

RETURN No. IV.

Classification of grades of Income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1930, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Bihar and Orissa Province in Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	21,16,106	54,874	3,488	..	..	..	..	..	..
II	2,500 „ 2,999 .	16,94,952	44,237	1,647	..	..	..	..	..	..
III	3,000 „ 3,499 .	17,55,035	45,822	1,025	..	..	..	..	..	..
IV	3,500 „ 4,999 .	36,69,738	96,557	3,875	..	..	..	..	..	..
V	5,000 „ 7,499 .	37,45,011	1,18,715	8,698	..	..	..	..	..	..
VI	7,500 „ 9,999 .	30,99,271	99,475	3,066	..	..	..	..	..	..
VII	10,000 „ 12,499 .	20,62,039	96,328	10,689	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	16,24,077	76,104	1,595	..	..	..	..	..	..
IX	15,000 „ 19,999 .	25,42,983	1,19,407	1,964	..	..	..	..	..	..
X	20,000 „ 24,999 .	17,25,556	1,05,727	10,042	..	..	..	..	..	..
XI	25,000 „ 29,999 .	11,57,278	72,296	2,370	..	..	..	..	..	..
XII	30,000 „ 39,999 .	9,74,876	89,238	6,994	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	5,75,521	53,955	1,231	..	..	..	..	..	..
XIV	50,000 and over .	4,10,602	38,494	736	*Nil*	*Nil*	2,805	263	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	*Nil*	*Nil*	*Nil*	5,76,056	54,006	10,336	969	1,276	120
	(b) covered by anticipatory certificates,	*Nil*	*Nil*	*Nil*	397	19	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,92,094	29,919	*Nil*	*Nil*	*Nil*	..	..	..	..
	TOTAL .	2,74,45,139	11,41,148	57,420	5,76,453	54,025	13,141	1,232	1,276	120

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the year ending 31st March 1930, on Income in respect of which the Provincial under Devolution Rule 15.

are enhanced on apeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	18,66,253	48,598	13,36,438	34,764
..	..	..	..	13,24,691	34,498	9,41,843	24,525
..	..	..	..	16,18,258	42,147	11,94,245	31,088
..	..	..	..	45,22,070	1,17,763	33,74,985	87,889
..	..	..	..	67,03,972	2,09,500	39,29,338	1,22,450
..	..	..	..	46,55,402	1,45,481	28,58,614	89,341
..	..	..	..	40,19,713	1,88,206	23,15,459	1,08,540
..	..	..	..	20,86,386	97,798	11,71,851	54,930
..	..	..	..	30,88,407	1,44,777	22,68,469	1,06,330
..	..	..	..	20,59,321	1,28,708	11,02,097	68,882
..	..	..	..	13,52,488	84,526	9,82,315	61,395
..	..	..	..	18,18,697	1,42,067	13,59,395	1,06,210
..	..	..	..	13,59,083	1,27,414	10,48,923	96,776
..	..	..	..	36,18,631	3,39,238	61,43,985	5,75,994
16,38,796	1,53,217	1,41,640	13,279	*Nil*	*Nil*	*Nil*	*Nil*
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	
16,38,796	1,53,217	1,41,640	13,279	4,00,93,372	18,50,721	3,00,27,957	

Interest on tax-free securities . . . . . Rs. 5,91,666

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1930, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	Income (*d*).	Tax (*d*).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	53,18,797	1,41,724	2,37,764	6,187	4,193	550	50,81,033	1,30,794	2,286	
II	2,500 ,, 2,999 .	39,61,486	1,04,907	1,09,834	2,910	*Nil*	95	38,51,652	1,01,902	1,470	
III	3,000 ,, 3,499 .	45,67,538	1,20,082	1,07,682	2,857	22	184	44,59,856	1,17,019	1,380	
IV	3,500 ,, 4,999 .	1,15,66,793	3,06,084	9,37,565	6,010	23	1,154	1,06,29,228	2,98,897	2,720	
V	5,000 ,, 7,499 .	1,43,78,321	4,59,363	2,72,625	8,510	2,094	1,130	1,41,05,696	4,47,629	2,506	
VI	7,500 ,, 9,999 .	1,06,13,287	3,37,363	3,65,269	11,415	*Nil*	2,836	1,02,48,018	3,23,112	1,191	
VII	10,000 ,, 12,499 .	83,97,211	4,03,763	2,83,737	13,289	8,747	458	81,13,474	3,81,269	828	
VIII	12,500 ,, 14,999 .	48,82,314	2,30,427	1,74,186	8,227	*Nil*	1,282	47,08,128	2,20,918	356	
IX	15,000 ,, 19,999 .	78,99,859	3,72,478	2,79,163	13,368	288	1,430	76,20,696	3,57,392	477	
X	20,000 ,, 24,999 .	48,86,974	3,13,359	2,83,737	17,871	2,600	621	46,03,237	2,92,267	242	
XI	25,000 ,, 29,999 .	34,92,081	2,20,587	1,80,718	11,295	*Nil*	*Nil*	33,11,363	2,09,292	125	
XII	30,000 ,, 39,999 .	41,52,968	3,44,509	3,04,131	23,840	2,529	*Nil*	38,48,837	3,18,140	128	
XIII	40,000 ,, 49,999 .	29,83,527	2,79,376	1,84,994	17,342	1,032	*Nil*	27,98,533	2,61,002	80	
XIV	50,000 and over .	1,01,76,023	9,54,725	22,99,620	2,15,537	*Nil*	14	78,76,403	7,39,174	107	
XV	Unclassified income :—										
	(*a*) taxed at source at the maximum rate,	23,68,104	2,21,591	91,585	8,697	*Nil*	*Nil*	22,76,519	2,12,894	67	
	(*b*) covered by anticipatory certicates,	397	19	*Nil*	*Nil*	*Nil*	*Nil*	397	19	*Nil*	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,92,094	29,919	43,517	1,217	*Nil*	1,678	2,48,577	27,024	628	
	TOTAL .	9,99,37,774	48,40,276	61,56,127	3,68,572	21,528	11,432	9,37,81,647	44,38,744	14,591	

	Rs.
Total (column 27) .	44,38,744
Add—Excess collections and miscellaneous	49,250
Add—Penalties (actual collections)	53,242
TOTAL .	45,41,236
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . .	21,856
Deduct—Refunds out of penalties and miscellaneous collection	482
Deduct—Amounts paid as money order commission for sending refunds	121
NET TOTAL .	45,18,777

RETURN No. IV.

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Central Provinces and cial Government has a

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs. A.
I	2,000 to 2,499 .	16,93,188	45,218 11	1,958 10	..	..	..	..	..	..
II	2,500 ,, 2,999 .	11,38,449	30,013 4	910 4	..	..	..	..	..	..
III	3,000 ,, 3,499 .	12,69,181	33,628 15	407 1	..	..	..	..	..	
IV	3,500 ,, 4,999 .	20,01,653	54,865 15	810 3	.	..	..	..	..	..
V	5,000 ,, 7,499 .	22,01,479	66,569 0	2,349 8	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	13,81,586	46,781 8	627 12	..	.	..	..	..	..
VII	10.000 ,, 12,499 .	11,10,291	51,292 3	3,967 14	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	8,06,598	38,012 8	544 6	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	12,08,314	59,017 14	819 7	..	..	..	..	..	..
X	20,000 ,, 24,999 .	6,07,284	37,607 12	3,895 6	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	4,99,846	31,429 0	1,651 15	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	7,44,753	58,434 13	2,722 8	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	1,17,925	10,570 8	4,594 6	..	..	..	..	..	..
XIV	50,000 and over .	2,11,778	19,852 13	1,829 3	..	..	..	..	..	..
XV	Unclassified income :									
	(a) taxed at source at the maximum rate.	..	..	..	4,36,733	40,943 12	..	..	19,250	1,804 10
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,54,624	4,143 4	..	..	..	..	..	..	..
	TOTAL .	1,51,46,949	5,87,438 0	27,088 7	4,36,733	40,943 12	..	..	19,250	1,804 10

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be
(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against

Berar in the year ending 31st March 1930, on income in respect of which the Provin- share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 5to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected
12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs. A.
..	..	..	..	31,47,137	82,048 13	22,71,114	58,332 7
..	..	..	..	21,21,040	57,793 6	17,01,690	44,194 6
..	..	..	..	19,55,497	50,960 7	15,73,181	40,973 13
..	..	..	..	50,61,121	1,32,452 1	40,69,320	1,03,910 1
..	..	..	..	57,71,426	1,82,106 8	44,39,165	1,39,393 10
..	..	..	..	36,97,672	1,17,964 2	31,40,098	1,00,255 4
..	..	..	..	25,88,767	1,21,435 5	19,24,916	92,020 10
..	..	..	..	15,31,906	72,059 9	11,14,837	51,425 11
..	..	..	..	25,28,426	1,26,945 10	19,59,779	92,264 4
..	..	..	..	14,28,996	89,262 6	11,97,276	74,677 1
..	..	..	..	9,54,022	61,986 5	6,15,344	38,060 3
..	..	..	..	15,04,692	1,14,108 5	8,15,599	69,418 6
..	..	..	..	6,01,704	56,390 5	5,23,608	49,128 8
..	..	..	..	24,45,232	2,28,149 4	12,44,348	1,17,705 0
69,40,338	6,50,657 12	16,21,547	1,43,996 13	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
69,40,338	6,50,657 12	16,21,547	1,43,996 13	3,53,37,633	14,93,662 6	2,65,90,275	10,71,810 0

shown in columns 3, 4, and 16 to 19. Cash refunds granted on thi account after collection of tax should be included in columns 22 and 23.
Grades I to XIV.

	Rs.
Interest on tax-free securities	6,64,278

C

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (a) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	Remarks.
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(b) Income.	(b) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.		
I	2,000 to 2,499	71,11,439	1,87,608 9	4,10,271	12,524 15	7,652 12	3,676 13	67,01,168	1,63,754 1	3,292	
II	2,500 ,, 2,999	49,61,179	1,32,911 4	1,01,575	2,934 14	..	120 9	48,59,604	1,29,855 13	1,846	
III	3,000 ,, 3,499	47,97,859	1,25,970 4	1,27,830	4,169 1	..	175 15	46,70,029	1,21,625 4	1,496	
IV	3,500 ,, 4,999	1,11,32,094	2,92,038 4	2,33,494	9,335 10	..	855 6	1,08,98,600	2,81,847 4	2,679	
V	5,000 ,, 7,499	1,24,12,070	3,90,418 10	3,58,884	14,720 9	563 15	434 15	1,20,53,186	3,74,699 3	2,061	
VI	7,500 ,, 9,999	82,19,356	2,65,628 10	1,87,798	13,916 12	..	1,750 13	80,31,558	2,49,961 1	999	
VII	10,000 ,, 12,499	56,23,974	2,68,716 0	1,48,004	8,496 1	2,710 9	467 15	54,75,970	2,57,041 7	535	
VIII	12,500 ,, 14,999	34,53,341	1,62,042 2	1,78,244	8,836 4	..	62 3	32,75,097	1,53,143 11	270	
IX	15,000 ,, 19,999	56,96,519	,79,047 3	3,95,387	32,440 0	..	1,139 13	53,01,132	2,45,467 6	340	
X	20,000 ,, 24,999	32,33,556	2,05,443 5	1,17,590	9,418 1	1,407 1	2 4	31,15,966	1,94,615 15	170	
XI	25,000 ,, 29,999	20,69,212	1,33,127 7	1,20,714	14,232 13	..	108 4	19,48,498	1,18,786 6	82	
XII	30,000 ,, 39,999	30,65,044	2,44,684 0	1,51,297	17,418 10	872 1	528 12	29,13,747	2,25,864 9	94	
XIII	40,000 ,, 49,999	12,43,237	1,20,683 11	23,856	3,956 2	..	326 4	12,19,381	1,16,401 5	34	
XIV	50,000 and over	39,01,358	3,67,536 4	7,89,427	85,566 4	..	196 14	31,11,931	2,81,773 2	50	
XV	Unclassified income:										
	(a) taxed at source at the maximum rate.	90,17,868	8,37,402 15	3,43,280	29,930 7	..	..	86,74,588	8,07,472 8	96	
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,54,624	4,143 4	17,176	604 0	..	..	1,37,448	3,539 4	12	
	TOTAL	8,60,92,730	40,17,401 12	37,04,827	2,68,500 7	13,206 6	9,846 12	8,23,87,903	37,25,848 3	14,047	

(a) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(b) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs. A.
TOTAL (COLUMN 27)	37,25,848 3
Add excess collections and miscellaneous	26,104 15
Add penalties (actual collections)	35,992 13
TOTAL	37,87,945 15
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	62,060 11
Deduct amounts paid as money order commission for sending refunds	166 10
Deduct refunds under section 49 and under arrangements with Indian States	2,17,240
NET TOTAL	35,08,478

RETURN No. IV.

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Assam Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	7,50,924	19,058	1,275	..	..	..	..	..	..
II	2,500 ,, 2,999 .	6,66,730	17,808	626	..	..	..	..	..	..
III	3,000 ,, 3,499 .	8,64,812	23,251	346	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	25,05,725	66,853	1,413	..	..	..	..	..	..
V	5,000 ,, 7,499 .	33,60,234	1,06,858	3,920	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	26,04,545	90,592	1,789	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	22,53,808	96,846	9,863	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	13,81,661	61,247	6,402	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	23,15,442	1,03,060	5,356	..	..	..	..	..	..
X	20,000 ,, 24,999 .	18,13,841	1,05,633	9,643	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	7,68,761	46,667	4,443	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	7,78,077	55,582	7,509	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	2,94,202	29,980	2,102	..	..	..	..	..	..
XIV	50,000 and over .	5,26,875	48,383	291	..	..	..	..	..	..
XV	Unclassified in-									
	(a) taxed at [illegible] at the [illegible]mum rate,	..	..	..	60,567	5,678	[illegible]	..	46,526	4,362
	(b) covered by anticipatory certificates, .	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	15,01,042	53,526	..	..	..	..	..	..	..
	TOTAL .	2,23,81,679	9,25,344	54,978	60,567	5,678	..	..	46 526	4,362

NOTES—

(a) Rebates granted before collections of tax on account of insurance premia, etc, under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

No. IV.

ending 31st March 1930, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	3,76,373	9,853	12,32,738	32,144
..	..	..	..	2,34,668	6,200	6,11,842	16,046
..	..	..	..	2,22,987	5,807	6,19,704	16,152
..	..	..	..	7,29,925	18,846	15,36,406	40,192
..	..	..	..	8,52,847	26,721	18,34,497	57,236
..	..	..	..	7,09,693	22,178	12,61,155	40,365
..	..	..	..	6,22,173	29,329	10,43,383	48,591
..	..	..	..	2,02,887	9,164	3,85,094	18,047
..	..	..	..	5,74,964	27,047	4,94,412	23,176
..	..	..	..	4,13,683	25,856	5,65,275	36,880
..	..	..	..	1,54,339	9,646	3,58,267	22,863
..	..	..	..	99,898	7,805	3,41,552	25,475
..	..	..	..	..	..	1,13,149	10,608
..	..	..	..	1,72,381	15,976	5,71,513	53,581
1,79,70,070	16,84,659	1,59,648	14,966	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1,79,70,070	16,84,659	1,59,648	14,966	53,59,818	2,14,428	1,09,68,987	4,41,356

Interest on tax-free securities . . . . . Rs. 3,36,902

RETURN No. IV —*contd.*

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(c) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	23,62,035	62,330	21,911	600	3,937	14	23,40,124	57,779	991
II	2,500 ,, 2,999 .	15,13,240	40,680	15,520	473	..	63	14,97,720	40,144	545
III	3,000 ,, 3,499 .	17,07,503	45,556	5,798	153	..	122	17,01,705	45,281	496
IV	3,500 ,, 4,999 .	47,63,056	1,27,304	22,156	733	..	252	47,40,900	1,26,319	950
V	5,000 ,, 7,499 .	60,47,578	1,94,735	22,483	742	2,103	738	60,25,095	1,91,152	920
VI	7,500 ,, 9,999 .	45,75,393	1,54,924	23,267	737	..	1,148	45,52,126	1,53,039	478
VII	10,000 ,, 12,499 .	39,19,364	1,84,629	43,249	2,092	8,108	489	38,76,115	1,73,940	336
VIII	12,500 ,, 14,999 .	19,69,642	94,860	16,698	927	..	269	19,52,944	93,664	160
IX	15,000 ,, 99,999 .	33,84,818	1,58,639	11,399	534	..	308	33,73,419	1,57,797	176
X	20,000 ,, 24,999 .	27,92,799	1,78,012	69,908	6,090	3,852	1,606	27,22,891	1,66,464	135
XI	25,000 ,, 29,999 .	12,81,367	83,619	9,588	599	..	24	12,71,779	82,996	60
XII	30,000 ,, 39,999 .	12,14,527	96,371	4,293	345	2,176	600	12,10,234	93,250	45
XIII	40,000 ,, 49,999 .	4,07,351	42,690	450	42	322	..	4,06,901	42,326	16
XIV	50,000 and over .	12,70,769	1,18,231	628	59	..	12	12,70,141	1,18,160	16
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	1,82,36,811	17,09,665	34,835	3,252	..	..	1,82,01,976	17,06,413	88
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	15,01,042	53,526	54,337	1,466	..	..	14,46,705	52,060	..
	TOTAL .	5,69,47,295	33,45,771	3,56,520	18,844	20,498	5,645	5,65,90,775	33,00,784	5,407

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year, when it is found that no tax is leviable.
(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 27) .	33,00,784
Add excess collections and miscellaneous .	323
Add penalties (actual collections) .	4,184
TOTAL .	33,05,291
Deduct refunds and rebates at 3, 6, 9, 12 and 18 pies on account of incomes shown in columns 6 to 15 .	10,525
Deduct amounts paid as money order commission for sending refunds .	5
NET TOTAL .	32,94,761
Deduct Refund under section 49 cashed during the year .	9,21,818
NET TOTAL—RETURN I .	23,72,943

RETURN No. IV.

Classification of grades of Income-tax collected in the North-West Frontier Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the North-West Frontier Province Government has a share

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,22,611	3,193	..	..	..	..	..	..	..
II	2,500 „ 2,999 .	1,82,861	4,762	..	..	..	..	..	..	..
III	3,000 „ 3,499 .	2,97,369	7,744	157	..	..	..	..	..	..
IV	3,500 „ 4,999 .	11,09,414	28,891	..	..	..	..	..	..	..
V	5,000 „ 7,499 .	9,22,464	28,827	35	..	..	..	..	..	..
VI	7,500 „ 9,999 .	4,73,088	14,784	147	..	..	..	..	..	..
VII	10,000 „ 12,499 .	3,91,701	18,361	126	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	1,68,896	7,917	..	..	..	..	..	..	..
IX	15,000 „ 19,999 .	5,69,792	26,709	..	..	..	..	..	..	..
X	20,000 „ 24,999 .	80,272	5,017	15	..	..	..	..	..	..
XI	25,000 „ 29,999 .	3,60,048	22,503	..	..	..	..	..	..	..
XII	30,000 „ 39,999 .	2,81,600	22,000	..	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	..	..	..	..	..	..	..	..	..
XIV	50,000 and over .	..	..	..	..	..	..	..	..	..
XV	Unclassified income—									
	(*a*) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(*b*) covered by anticipatory certificates,	..	..	..	55,051	5,161	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	49,60,116	1,90,708	480	55,051	5,161	..	..	..	..

No. IV.

in the year ending 31st March 1930, on income in respect of which the Provincial under Devolution Rule 15.

Income or tax or both are enhanced on appeal or revision after collection of the original demand, allowance originally granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms,					
Income.	Tax collected	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	5,13,830	13,381	5,27,616	13,740
..	..	..	..	4,74,202	12,349	5,37,446	18,996
..	..	..	..	5,22,317	13,602	4,19,098	10,914
..	..	..	..	10,86,720	28,300	10,73,549	27,957
..	..	..	..	13,24,672	41,396	15,44,352	48,261
..	..	..	..	9,39,904	29,372	6,62,080	20,690
..	..	..	..	6,93,504	32,508	6,68,160	31,320
..	..	..	..	4,15,211	19,463	2,20,523	10,337
..	..	..	..	5,84,683	27,407	5,55,691	26,048
..	..	..	..	1,86,992	11,687	3,27,328	20,458
..	..	..	..	1,87,792	11,737	1,88,880	11,805
..	..	..	..	3,58,426	28,002	3,04,307	23,774
..	..	..	..	85,920	8,055	2,06,165	19,328
..	..	..	..	7,88,341	73,907	14,83,808	13,9,107
..	..	..	..	..	..	..	..
33,685	3,158	1,61,973	15,185	..	..	..	..
..	..	..	..	..	..	..	..
33,685	3,158	1,61,973	15,185	81,62,514	3,51,166	87,19,003	4,17,735

Interest on tax-free securities . . . . . Rs: 14,662

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (cloumn 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	11,64,057	30,314	45,120	1,175	1,189	..	11,18,937	27,950	603	
II	2,500 „ 2,999 .	11,94,509	31,107	27,341	712	..	..	11,67,168	30,395	438	
III	3,000 „ 3,499 .	12,38,784	32,417	37,670	981	..	..	12,01,114	31,436	355	
IV	3,500 „ 4,999 .	32,69,683	85,148	52,723	1,373	..	..	32,16,960	83,775	600	
V	5,000 „ 7,499 .	37,91,488	1,18,519	67,872	2,121	884	..	37,23,616	1,15,514	508	
VI	7,500 „ 9,999 .	20,75,072	64,993	15,968	499	..	..	20,59,104	64,494	202	
VII	10,000 „ 12,499 .	17,53,365	82,315	47,232	2,214	2,067	..	17,06,133	78,034	153	
VIII	12,500 „ 14,999 .	8,04,630	37,717	22,144	1,038	..	..	7,82,486	36,679	52	
IX	15,000 „ 19,999 .	17,10,166	80,164	92,523	4,337	..	..	16,17,643	75,827	77	
X	20,000 „ 24,999 .	5,94,592	37,177	6,246	391	593	..	5,88,346	36,193	35	
XI	25,000 „ 29,999 .	7,36,720	46,045	2,352	147	..	..	7,34,368	45,898	17	
XII	30,000 „ 39,999 .	9,44,333	73,776	69,320	5,415	468	..	8,75,013	67,893	24	
XIII	40,000 „ 49,999 .	2,92,085	27,383	53,291	4,996	..	..	2,38,794	22,387	10	
XIV	50,000 and over .	22,72,149	2,13,014	1,83,104	17,166	..	..	20,89,045	1,95,848	24	
XV	Unclassified Income—										
	(*a*) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..	
	(*b*) covered by anticipatory certificates,	2,50,709	23,504	3,55,445	33,323	..	..	− 1,04,736	−9,819	4	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..	
	TOTAL .	2,20,92,342	9,83,593	10,78,351	75,888	5,201	..	2,10,13,991	9,02,504	3,102	

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 27) .	9,02,504
Add—Excess collections and miscellaneous	2,305
Add—Penalties (actual collections)	9,494
TOTAL .	9,14,303
Deduct—	
Refunds and rebates at 3, 6, 9, 12 and 18 pies on account of incomes shown in columns 6 to 15	1,045
Amounts paid as money order commission for sending refunds	..
NET TOTAL .	9,13,258

RETURN No. IV.

Classification of grades of Income-tax collected in the Delhi Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Delhi Province in the has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Bs.	Rs.	Rs.
I	2,000 to 2,499	29,59,987	77,083	5,646	..	..	..	..	..	..
II	2,500 „ 2,999	15,59,117	40,602	1,693	..	..	..	..	..	..
III	3,000 „ 3,499	20,47,143	53,311	1,426	..	..	..	..	..	..
IV	3,500 „ 4,999	30,70,157	79,952	1,874	..	..	..	..	..	..
V	5,000 „ 7,499	28,08,992	87,781	3,956	..	..	..	..	..	..
VI	7,500 „ 9,999	22,54,976	70,468	2,302	..	..	..	..	..	..
VII	10,000 „ 12,499	14,67,413	68,785	5,760	..	..	..	..	..	..
VIII	12,500 „ 14,999	13,68,960	64,170	1,706	..	..	..	..	..	..
IX	15,000 „ 19,999	20,46,058	95,909	1,820	..	..	..	..	..	..
X	20,000 „ 24,999	13,86,832	86,677	6,353	..	..	..	..	..	..
XI	25,000 „ 29,999	11,94,128	74,633	1,939	..	..	..	..	..	..
XII	30,000 „ 39,999	17,79,046	1,38,988	8,617	..	..	..	..	..	..
XIII	40,000 „ 49,999	14,28,747	1,33,945	4,572	..	..	..	..	..	..
XIV	50,000 and over	10,49,024	98,346	11,026	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	4,93,387	46,255	..	..	22,411	2,101
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	10,395	281	..	..	..	..	..	..	..
	TOTAL	2,64,30,975	11,70,931	58,690	4,93,387	46,255	..	..	22,411	2,101

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

year ending 31st March 1930, on income in respect of which the Provincial Government Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,10,247	2,871	2,09,280	5,450
..	..	..	..	1,28,640	3,350	3,43,411	8,943
..	..	..	..	97,613	2,542	2,64,499	6,888
..	..	..	..	3,27,398	8,526	8,88,269	23,132
..	..	..	..	5,70,880	17,840	12,16,032	38,001
..	..	..	..	5,12,192	16,006	9,35,968	29,249
..	..	..	..	3,27,765	15,364	8,29,696	38,892
..	..	..	..	2,18,795	10,256	5,91,147	27,710
..	..	..	..	4,17,296	19,558	8,43,541	39,541
..	..	..	..	2,41,072	15,067	5,40,544	33,784
..	..	..	..	1,90,528	11,908	5,26,784	32,924
..	..	..	..	2,86,666	21,927	2,42,406	18,933
..	..	..	..	3,64,213	34,145	1,13,856	10,674
..	..	..	..	9,20,010	86,251	5,66,257	53,096
20,02,944	1,87,776	4,28,064	40,131	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
20,02,944	1,87,776	4,28,064	40,131	47,07,257	2,65,611	81,11,790	3,67,222

Interest on tax-free securities . . . . . Rs. 5,96,236

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Delhi Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	32,79,514	91,050	23,309	607	1,017	494	32,56,205	88,932	1,662	
II	2,500 ,, 2,999	20,31,168	54,588	18,240	475	..	124	20,12,928	53,989	819	
III	3,000 ,, 3,499	24,09,255	64,167	25,037	652	..	364	23,84,218	63,151	890	
IV	3,500 ,, 4,999	42,85,824	1,13,484	37,709	982	..	866	42,48,115	1,11,636	1,489	
V	5,000 ,, 7,499	45,95,904	1,47,578	37,944	1,167	332	1,488	45,58,560	1,44,591	832	
VI	7,500 ,, 9,999	37,03,136	1,18,025	71,168	2,224	..	2,324	36,31,968	1,13,477	440	
VII	10,000 ,, 12,499	26,24,874	1,28,801	41,557	1,948	2,392	612	25,83,317	1,23,849	283	
VIII	12,500 ,, 14,999	21,78,902	1,03,842	22,571	1,058	..	1,163	21,56,331	1,01,621	132	
IX	15,000 ,, 19,999	33,06,837	1,86,828	85,440	4,005	..	3,222	32,21,397	1,49,601	236	
X	20,000 ,, 24,999	21,68,448	1,41,881	51,984	3,249	1,570	589	21,16,464	1,36,473	106	
XI	25,000 ,, 29,999	19,11,440	1,21,404	68,784	4,299	..	2,467	18,42,656	1,14,638	100	
XII	30,000 ,, 39,999	23,02,118	1,88,470	96,875	6,006	936	1,069	22,25,243	1,80,439	131	
XIII	40,000 ,, 49,999	19,06,816	1,83,336	1,00,651	9,436	1,248	55	18,06,165	1,72,597	66	
XIV	50,000 and over	25,35,391	2,48,719	5,48,448	51,417	..	2,000	19,86,943	1,95,302	36	
XV	Unclassified income:—										
	(a) taxed at source at the maximum rate,	29,46,806	2,76,263	2,19,328	20,562	..	..	27,27,478	2,55,701	266	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	10,395	281	..	..	..	..	10,395	281	9	
					493				493		
	TOTAL	4,21,96,828	21,38,717	14,28,445	1,08,580	7,495	16,857	4,07,68,383	20,05,785	7,490	

	Rs.
TOTAL (COLUMN 27)	20,05,785
Add excess collections and miscellaneous	1,829
Add penalties (actual collections)	5,265
TOTAL	20,12,879
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	22,372
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL	19,90,507

RETURN No. V.

Statement showing collection of super-tax in the Madras Province in the year ending 31st March 1930.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	107	73,09,272	1,11,161	20	14,84,076	26,414	10	7,11,801	13,238	21	18,00,694	13,419	158	1,13,05,843	1,64,232	30,946	1,33,286
II	1,00,001 ,, 1,50,000	21	23,99,416	90,846	19	23,59,737	83,609	1	2,50,912	11,022	16	20,29,366	59,005	57	70,39,431	2,44,482	17,414	2,27,068
III	1,50,001 ,, 2,00,000	3	4,94,815	29,039	4	5,25,202	23,450	1	1,50,300	7,850	2	5,28,165	21,723	10	16,98,482	82,062	27,526	54,536
IV	2,00,001 ,, 2,50,000	3	6,89,121	43,295	4	6,82,620	33,288	..	..	..	..	..	..	7	13,71,741	76,583	..	76,583
V	2,50,001 ,, 3,00,000	..	..	..	4	11,46,535	59,158	..	..	..	1	2,55,412	21,327	5	14,01,947	80,485	52,407	27,078
VI	3,00,001 ,, 3,50,000	1	3,01,848	31,654	1	3,39,035	18,066	..	..	..	..	..	..	2	6,40,883	49,720	..	49,720
VII	3,50,001 ,, 4,00,000	..	..	..	1	3,84,586	20,912	..	..	..	..	..	..	1	3,84,586	20,912	..	20,912
VIII	4,00,001 ,, 4,50,000	..	..	..	4	17,06,818	94,176	..	..	..	..	..	..	4	17,06,818	94,176	25,674	68,502
IX	4,50,001 ,, 5,00,000	2	9,91,417	87,958	1	4,66,006	26,000	..	..	..	..	..	..	3	14,57,423	1,13,958	..	1,13,958
X	5,00,001 ,, 5,50,000	1	5,07,106	86,818	..	..	..	..	..	..	..	..	..	1	5,07,106	86,818	4,081	82,737
XI	5,50,001 and more	..	..	..	11	1,91,83,658	11,67,665	..	..	..	..	..	..	11	1,91,83,658	11,67,665	1,304	11,66,361
	TOTAL	138	1,26,92,995	4,80,771	69	2,82,78,273	15,52,738	12	11,13,013	32,110	40	46,13,637	1,15,474	259	4,66,97,918	21,81,093	1,60,352	20,20,741
	Add—Excess collections and miscellaneous																	38
	Add—Penalties (actual collections)																	..
	TOTAL																	

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

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RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000.	352	2,46,94,869	3,86,804	77	55,73,112	1,01,368	60	42,96,646	77,290	34	31,64,291	22,791	523	3,77,28,918	5,88,253	47,380	5,40,873
II	1,00,001 „ 1,50,000 .	92	1,08,91,040	4,40,898	47	57,47,405	2,13,866	16	24,98,797	1,04,026	25	31,46,626	87,727	180	2,22,83,868	8,46,517	56,604	7,89,913
III	1,50,001 „ 2,00,000 .	30	59,87,967	3,15,915	15	27,17 189	1,16,700	2	3,81,305	22,499	10	19,93,375	86,220	57	1,10,79,836	5,41,034	5,196	5,35,838
IV	2,00,001 „ 2,50,000 .	19	49,40,981	3,24,566	15	32,11,193	1,56,943	..	..	..	10	46,01,444	96,612	44	1,27,53,618	5,78,121	4,490	5,73,631
V	2,50,001 „ 3,00,000 .	9	29,91,589	2,32,589	15	43,15,078	2,19,693	1	5,35,555	28,031	1	2,62,163	22,593	26	81,04,385	5,02,906	9,642	4,93,864
VI	3,00,001 „ 3,50,000 .	2	6,52,432	73,969	5	16,67,115	88,570	..	..	..	3	9,75,450	1,05,567	10	32,94,997	2,68,106	37,347	2,30,759
VII	3,50,001 „ 4,00,000 .	1	7,44,405	64,057	7	25,62,994	1,37,964	..	..	..	2	7,53,595	66,743	10	40,60,994	2,68,764	41,226	2,27,538
VIII	4,00,001 „ 4,50,000 .	4	16,75,792	1,92,825	2	8,51,254	46,953	..	..	..	2	8,77,187	80,000	8	34,04,233	3,19,778	..	3,19,778
IX	4,50,001 „ 5,00,000 .	1	4,98,545	83,920	4	19,03,336	1,06,458	..	..	..	..	..	..	5	24,01,881	1,90,378	25,790	1,64,588
X	5,00,001 „ 5,50,000 .	..	..	..	3	15,68,094	88,631	..	..	..	..	..	..	3	15,68,094	88,631	21,067	67,564
XI	5,50,001 and more .	4	29,78,750	6,98,282	36	7,06,91,615	41,17,308	..	..	..	..	..	..	40	7,36,70,365	48,15,590	82,704	47,32,886
	Total .	514	5,60,56,370	28,13,825	226	10,08,08,385	53,94,454	79	77,12,303	2,31,546	87	1,57,74,131	5,68,253	906	18,03,51,189	90,08,078	3,30,846	86,77,232

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	1,25,267
Add—Penalties (actual collections)	1,731
Total	88,04,230
Add—Unpaid refunds of the year under review	1,283
Total	88,05,513
Deduct—Paid refunds for 1928-29	988
Net Collections	88,04,525

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RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1930.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 ..	350	2,41,09,590	4,04,202	156	1,03,32,279	1,90,265	46	37,41,043	75,064	18	12,72,184	10,760	570	3,94,55,096	6,80,291	34,046	6,46,245
II	1,00,001 ,, 1,50,000 .	111	1,39,45,459	5,39,264	76	76,35,577	2,80,034	7	5,65,477	28,639	16	19,80,749	59,071	210	2,41,27,262	9,07,008	60,450	8,46,558
III	1,50,001 ,, 2,00,000 .	44	78,90,172	4,89,402	40	59,70,298	2,54,818	6	10,44,360	72,731	5	8,90,128	48,766	95	1,57,94,958	8,65,717	74,927	7,90,790
IV	2,00,001 ,, 2,50,000 .	30	58,89,750	4,55,395	27	54,86,807	2,44,263	5	7,95,747	46,017	4	8,14,324	67,457	66	1,29,86,628	8,13,132	3,63,551	4,49,581
V	2,50,001 ,, 3,00,000 .	24	71,25,980	6,74,206	18	45,43,095	2,20,745	3	6,05,122	54,085	..	..	..	45	1,22,74,197	9,49,036	29,377	9,19,659
VI	3,00,001 ,, 3,50,000 .	8	29,16,402	2,97,039	17	52,34,656	2,76,698	2	6,61,639	75,084	3	13,11,132	1,29,010	30	1,01,23,829	7,78,731	37,653	7,41,078
VII	3,50,001 ,, 4,00,000 .	3	15,42,824	1,48,879	15	57,22,652	2,90,649	..	..	..	1	6,63,642	56,036	19	79,29,118	4,95,564	53,724	4,41,840
VIII	4,00,001 ,, 4,50,000 .	7	29,71,248	4,31,004	10	40,11,678	1,86,444	..	..	..	1	4,66,674	72,398	18	74,49,600	6,89,846	60,593	6,29,253
IX	4,50,001 ,, 5,00,000 .	11	52,36,347	8,44,014	11	57,08,802	2,89,521	1	4,50,537	68,918	..	..	..	23	1,13,95,686	12,02,453	..	12,02,453
X	5,00,001 and 5,50,000.	1	5,11,677	88,389	6	27,47,869	1,55,648	..	..	..	..	..	..	7	32,59,546	2,44,037	494	2,43,543
XI	5,50,001 and more .	10	1,90,26,859	57,12,689	111	22,80,37,418	1,28,27,436	..	..	..	..	..	..	121	24,70,64,277	1,85,40,125	2,07,055	1,83,33,070
	Total .	599	9,11,66,308	1,00,84,483	487	28,54,31,131	1,52,16,521	70	78,63,925	4,21,438	48	73,98,833	4,43,498	1,204	39,18,60,197	2,61,65,940	9,21,870	2,52,44,070

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	1,61,221
Add—Penalties (actual collections)	201
Total	2,54,05,492

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RETURN No. V.

Statement showing collection of super-tax in the United Provinces in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	30	22,28,512	38,960	9	7,33,591	17,726	6	3,97,023	6,065	13	15,75,564	43,268	58	49,29,690	1,06,019	6,099	99,920
II	1,00,001 ,, 1,50,000	13	15,51,938	62,681	4	5,09,844	19,365	..	..	..	16	18,87,771	51,902	33	39,49,553	1,33,948	5,431	1,28,517
III	1,50,001 ,, 2,00,000	..	..	..	3	6,11,136	25,696	..	..	..	2	3,42,114	17,764	5	9,53,250	43,460	..	43,460
IV	2,00,001 ,, 2,50,000	1	2,11,442	15,850	..	..	..	..	..	..	2	4,32,056	30,009	3	6,43,498	45,859	..	45,859
V	2,50,001 ,, 3,00,000	3	8,56,856	70,234	2	5,44,767	27,798	..	..	..	..	..	..	5	14,01,623	98,032	..	98,032
VI	3,00,001 ,, 3,50,000	1	3,26,838	37,121	2	6,12,067	32,004	..	..	..	1	3,01,676	30,054	4	12,40,581	99,179	..	99,179
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	1	3,50,298	40,700	1	3,50,298	40,700	1,563	39,137
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	2	9,48,991	32,915	..	..	..	..	..	..	2	9,48,991	32,915	..	32,915
X	5,00,001 and more	2	13,77,333	3,07,125	4	1,48,79,125	9,17,445	..	..	..	1	8,62,399	1,97,988	7	1,71,18,857	14,22,558	..	14,22,558
	Total	50	65,47,919	5,31,971	26	1,88,39,521	10,72,949	6	3,97,023	6,065	36	57,51,878	4,11,685	118	3,15,36,341	20,22,670	13,093	20,09,577

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	20,000
Total	20,29,577

RETURN NO. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	37	24,60,928	8,183	12	8,68,288	16,768	4	2,33,680	2,105	12	10,56,776	6,611	65	45,68,672	63,667	10,483	53,184
II	1,00,001 ,, 1,50,000	4	5,50,944	6,651	2	2,36,608	8,538	2	2,64,472	12,294	3	3,81,797	12,356	11	14,33,821	59,839	7,239	52,600
III	1,50,001 ,, 2,00,000	..	..	..	3	5,14,064	22,754	1	1,52,870	8,172	..	..	..	4	6,66,934	30,926	..	30,926
IV	2,00,001 ,, 2,50,000	2	4,84,813	41,377	3	6,67,264	32,329	..	..	..	1	2,46,413	19,752	6	13,98,490	93,458	12,284	81,174
V	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 ,, 3,50,000	..	..	..	1	3,16,896	16,681	..	..	..	1	3,19,705	33,998	2	6,36,601	50,679	..	50,679
VII	3,50,001 ,, 4,00,000	..	..	..	3	10,94,160	59,010	..	..	..	..	..	..	3	10,94,160	59,010	3,500	55,510
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	..	3	44,76,672	2,70,417	..	..	..	..	..	..	3	44,76,672	2,70,417	..	2,70 417
	Total	43	34,96,685	1,06,211	27	81,73,952	4,26,497	7	6,51,022	22,571	17	19,53,691	72,717	94	1,42,75,350	6,27,996	33,506	5,94,490

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .
Add—Penalties (actual collections) . . . .
Total 5,94,490

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	142	88,24,197	2,29,564	10	7,09,072	13,068	93	52,56,601	1,13,025	15	12,41,729	7,296	260	160,31,599	3,62,953	11,317	3,51,636
II	1,00,001 ,, 1,50,000	28	29,79,972	1,40,858	11	14,27,668	54,858	10	13,09,870	58,513	17	19,50,243	56,250	66	76,67,753	3,10,479	9,364	3,01,115
III	1,50,001 ,, 2,00,000	8	12,33,478	85,436	8	15,29,369	70,584	3	5,02,426	29,990	5	8,10,924	31,958	24	40,76,197	2,17,968	8,837	2,09,131
IV	2,00,001 ,, 2,50,000	1	2,45,049	21,101	5	11,08,054	53,628	2	4,38,374	25,893	1	1,26,228	12,692	9	19,17,705	1,13,314	8,742	1,04,572
V	2,50,001 ,, 3,00,000	..	..	..	4	10,63,659	53,979	2	5,81,333	53,991	..	..	..	6	16,44,992	1,12,970	..	1,12,979
VI	3,00,001 ,, 3,50,000	2	5,79,763	80,736	..	..	..	2	7,03,112	67,966	2	6,68,991	39,672	6	19,51,866	1,88,374	..	1,88,374
VII	3,50,001 ,, 4,00,000	1	3,13,594	34,224	..	..	..	..	..	..	1	3,60,633	43,283	2	6,74,227	77,507	..	77,507
VIII	4,00,001 ,, 4,50,000	..	..	..	1	4,35,163	24,072	..	..	..	..	..	..	1	4,35,163	24,072	10,539	13,533
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 ,, 5,50,000	1	5,01,283	84,816	..	..	..	1	5,47,912	1,00,829	..	..	..	2	10,49,195	1,85,645	..	1,85,645
XI	5,50,001 and more	..	..	..	16	584,37,175	35,95,317	..	..	..	..	..	..	16	584,37,175	35,95,317	1,36,695	34,58,622
	Total	183	146,77,336	6,76,735	55	647,10,160	38,65,506	113	93,39,628	4,55,207	41	51,58,748	1,91,151	392	938,85,872	51,88,599	1,85,494	50,03,105

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	50,03,105
Less refund on account of advance collections in 1928-29 from Burma Railways	2,82,000
	47,21,105

RETURN No. V.

Statement showing Collection of Super-tax in the Bihar and Orissa Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	22	15,06,409	25,344	2	1,59,938	3,747	4	2,69,519	4,344	19	16,35,124	13,603	47	35,70,990	47,038	10,833	36,205
II	1,00,001 to 1,50,000	10	14,57,530	54,934	1	98,940	3,528	*Nil*	*Nil*	*Nil*	5	6,61,348	23,056	16	22,17,818	81,518	9,519	71,999
III	1,50,001 to 2,00,000	1	1,79,619	11,515	2	3,52,687	15,793	*Nil*	*Nil*	*Nil*	2	3,67,884	20,986	5	9,00,190	48,294	*Nil*	48,294
IV	2,00,001 to 2,50,000	2	4,55,766	36,839	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	2,09,193	3,417	3	6,64,959	40,256	2,065	38,191
V	2,50,001 to 3,00,000	1	24,945	4,001	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	24,945	4,001	*Nil*	4,001
VI	3,00,001 to 3,50,000	1	1,82,524	11,878	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	1,82,524	11,878	*Nil*	11,878
VII	3,50,001 to 4,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
VIII	4,00,001 to 4,50,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
IX	4,50,001 to 5,00,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
X	5,00,001 to 5,50,000	1	6,25,569	1,40,196	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	6,25,569	1,40,196	*Nil*	1,40,196
XI	5,50,001 and more	2	28,58,521	8,62,571	1	5,96,815	34,645	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	3	34,55,336	8,97,216	6,46,873	2,50,343
	Total	40	72,90,883	11,47,278	6	12,08,380	57,713	4	2,69,519	4,344	27	28,73,549	61,062	77	1,16,42,331	12,70,397	6,69,290	6,01,107

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . .	16,242
Add—Penalties (actual collections)	*Nil*
Total .	6,17,349

RETURN NO. V.

Statement showing collection of super-tax in the Central Provinces and Berar in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	11	7,27,602	11,235 9	2	1,04,561	1,222 8	3	2,21,[illegible]79	2,597 7	12	10,21,146	7,571 10	28	20,74,868	22,627 2	9,829 2	12,798 0
II	1,00,001 „ 1,50,000	3	3,61,043	15,097 14	2	4,28,396	15,211 15	..	..	..	5	6,55,807	23,382 0	10	14,45,246	53,691 13	37,165 8	16,526 5
III	1,50,001 „ 2,00,000	2	3,28,800	19,225 0	..	..	..	..	..	..	1	3,29,075	16,134 6	3	6,57,875	35,359 6	12,343 2	23,016 4
IV	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 „ 3,00,000	3	7,79,448	61,789 5	..	..	..	..	..		1	2,59,816	16,690 3	4	10,39,264	78,479 8	..	78,479 8
VI	3,00,001 „ 3,50,000	..	..	..	..	2,66,554	14,003 0	..	..	..	..	..	..	..	2,66,554	14,003 0	..	14,003 0
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30,217 12	—30,217 12
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more	..	..	..	4	64,06,055	4,20,469 7	..	..	..	1	9,72,471	589 8	5	73,78,526	4,21,058 15	67,391 8	3,53,667 7
	Total	19	21,96,893	1,07,347 12	8	72,05,566	4,50,906 14	3	2,21,559	2,597 7	20	32,38,315	64,367 11	50	1,28,62,333	6,25,219 12	1,56,947 0	4,68,272 12

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	—273 5
Total	4,67,999 7

RETURN No. V.

Statement showing collection of super-tax in the Assam Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	12	27,63,623	48,598	1	3,563	222	..	..	..	..	..	..	13	27,67,186	48,820	..	48,820
II	1,00,001 „ 1,50,000	1	16,40,111	63,370	1	2,17,549	7,848	..	..	..	..	..	..	2	18,57,660	71,218	..	71,218
III	1,50,001 „ 2,00,000	..	12,91,582	56,817	2	3,38,817	14,926	..	..	..	..	..	..	2	16,30,399	71,743	..	71,743
IV	2,00,001 „ 2,50,000	..	..	..	..	14,07,433	68,482	..	1,91,175	15,261	..	..	..	..	15,98,608	83,743	..	83,743
V	2,50,001 „ 3,00,000	..	..	..	..	7,10,205	36,419	..	..	..	..	..	..	..	7,10,205	36,419	274	36,145
VI	3,00,001 „ 3,50,000	..	..	..	1	3,43,324	18,333	..	..	..	..	..	..	1	3,43,324	18,333	..	18,333
VII	3,50,001 „ 4,00,000	..	..	..	1	3,91,515	21,345	..	..	..	..	..	..	1	3,91,515	21,345	191	21,154
VIII	4,00,001 „ 4,50,000	..	..	..	1	12,94,096	71,446	..	..	..	..	..	..	1	12,94,096	71,446	..	71,446
IX	4,50,001 „ 5,00,000	..	..	..	1	4,11,524	23,020	..	..	..	..	..	..	1	4,11,524	23,020	..	23,020
X	5,00,001 „ 5,50,000	..	..	..	..	4,50,240	25,483	..	..	..	..	..	..	..	4,50,240	25,483	..	25,483
XI	5,50,001 and more	..	..	..	2	54,57,478	3,28,331	..	..	..	..	..	..	2	54,57,478	3,28,331	..	3,28,331
	Total	13	56,95,316	1,68,785	10	1,10,25,744	6,15,855	..	1,91,175	15,261	..	..	..	23	1,69,12,235	7,99,901	465	7,99,436

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	7,99,436

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	6	4,45,472	9,092	..	..	..	2	1,73,712	4,607	2	1,81,680	1,980	10	8,00,864	15,679	10,079	5,600
II	1,00,001 „ 1,50,000	..	..	..	..	..	..	..	..	..	2	2,78,720	10,505	2	2,78,720	10,505	1,122	9,383
III	1,50,001 „ 2,00,000	2	3,57,104	22,788	..	..	..	..	..	..	1	1,81,976	10,247	3	5,39,280	33,035	5,632	27,403
IV	2,00,001 „ 2,50,000	2	4,26,035	32,193	..	..	..	..	..	..	..	..	..	2	4,26,035	32,193	..	32,193
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000	1	3,02,729	31,847	..	..	..	..	..	..	..	..	..	1	3,02,729	31,847	12,791	19,056
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Totals	11	15,31,540	95,920	..	..	..	2	1,73,712	4,607	5	6,42,376	22,732	18	23,47,628	1,28,259	29,624	93,635

Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.]

	Rs.
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	93,635

RETURN No. V.

Statement showing collection of Super-tax in the Delhi Province in the year ending 31st March 1930.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000	19	12,61,344	19,459	1	56,480	405	3	2,18,960	4,310	1	96,424	1,339	24	16,33,208	25,513	7,354	18,159
II	1,00,001 ,, 1,50,000 .	2	2,14,016	7,439	1	1,01,552	3,222	..	..	..	2	2,71,493	8,265	5	5,87,061	18,926	5,153	13,773
III	1,50,001 ,, 2,00,000 .	..	..	..	1	1,99,680	9,355	..	..	..	1	1,84,276	8,972	2	3,83,956	18,327	10,544	7,783
IV	2,00,001 ,, 2,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 ,, 3,00,000 .	1	2,50,800	22,025	..	..	..	..	..	..	1	2,57,328	23,249	2	5,08,128	45,274	..	45,274
VI	3,00,001 ,, 3,50,000 .	..	..	..	1	3,40,448	18,153	..	..	..	..	..	..	1	3,40,448	18,153	..	18,153
VII	3,50,001 ,, 4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,439	1,439
IX	4,50,001 ,, 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more .	..	..	..	2	12,76,128	73,508	..	..	..	..	..	..	2	12,76,128	73,508	4,262	69,246
	Total .	22	17,26,160	48,923	6	19,74,288	1,04,643	3	2,18,960	4,310	5	8,09,521	41,825	36	47,28,929	1,99,701	28,752	1,70,949

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	1,70,949

RETURN No. VI.

Classified statement of receipts of super-tax in the Madras Province in the year ending 31st March 1930.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	50,424	58	1,29,631	66	1,80,055
2	Buildings and land	..	..	5	17,141	5	17,141
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	5	1,38,363	..	..	5	1,38,363
5	Cotton pressing, ginning and cleaning	2	2,65,191	1	595	3	2,65,786
6	Engineering	2	29,169	..	..	2	29,169
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	4,567	..	..	1	4,567
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	1	5,191	..	..	1	5,191
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	9	95,279	1	1,434	10	96,713
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	1	1,809	1	1,809
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	14,745	2	12,898	3	27,643
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	3	5,05,723	..	..	3	5,05,723
20	Railway	2	42,241	..	..	2	42,241
21	Tanneries and leather work	1	1,460	10	25,692	11	27,152
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	34	4,00,235	112	4,39,155	146	8,39,540
	Total	69	15,52,738	190	6,28,355	259	21,81,093

Details for "24 others".

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
			Rs.		Rs.		Rs.
1	Dividends	2	71,339	14	1,76,749	16	2,48,088
2	Cotton trade	..	..	5	1,00,989	5	1,00,989
3	General business	3	81,741	3	2,220	6	83,961
4	Export trade	1	34,481	2	8,878	3	43,359
5	Tea	8	40,432	1	128	9	40,560
6	Electric supply	1	38,275	..	..	1	38,275
7	Cable	1	37,705	..	..	1	37,705
8	Profession	..	..	13	36,797	13	36,797
9	Salaries	..	..	25	26,926	25	26,926
10	Motor cars	1	20,912	2	5,016	3	25,928
11	Commission	1	18,065	2	4,045	3	22,110
12	Sale of un-assessed forcets	..	..	1	21,327	1	21,327
13	Piece goods	3	13,589	7	7,397	10	20,986
14	Brokerage	1	14,546	..	..	1	14,546
15	Distilleries	1	1,348	1	7,176	2	8,524
16	Spirits	3	8,084	..	..	3	8,084
17	Property	..	..	4	7,045	4	7,045
18	Interest on securities	..	..	1	5,573	1	5,573
19	Timber	..	..	5	5,322	5	5,322
20	Tile works	2	5,268	..	..	2	5,268
21	Bus traffic	1	4,954	..	..	1	4,954
22	Railway contract	..	..	3	4,743	3	4,743
23	Yarn	..	..	3	3,589	3	3,589
24	Foreign remittance	..	..	2	3,433	2	3,433
25	Racing	1	2,495	..	..	1	2,495
26	Money-lending	..	..	2	2,463	2	2,463
27	Cardamom	1	2,452	..	..	1	2,452
28	Coffee	1	815	4	1,437	5	2,252
29	Warehouse	1	2,164	..	..	1	2,164
30	Trade in areca nuts	..	..	1	1,843	1	1,843
31	Medicine	1	1,720	..	..	1	1,720
32	Rice mill	..	..	1	1,497	1	1,497
33	Hardware	..	..	2	1,248	2	1,248
34	Betting (Sports clubs)	..	..	2	1,150	2	1,150
35	Kerosine oil agency	..	..	1	980	1	980
36	Stationery	..	..	1	722	1	722
37	Paddy and other grains	..	..	1	212	1	212
38	Contracts	..	..	1	123	1	123
39	Ice factory	..	..	1	80	1	80
40	Tobacco	..	..	1	47	1	47
	Total	34	4,00,385	112	4,39,155	146	8,39,540

RETURN No. VI.

Classified Statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1930.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	4,15,053	10	93,825	20	5,08,878
2	Buildings and land	2	24,673	..	..	2	24,673
3	Chemical	..	..	..	..	..	..
4	Cotton Spinning and weaving	41	3,75,366	4	7,571	45	3,82,937
5	Cotton pressing, ginning and cleaning	4	15,171	2	12,148	6	27,319
6	Engineering	3	25,915	3	6,311	6	32,226
7	Flour mills	3	22,641	..	..	3	22,641
8	Insurance—Fire, Marine and Life	16	5,37,459	..	..	16	5,37,459
9	Iron and steel works	..	..	7	16,736	7	16,736
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	510	..	..	1	510
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	55,196	1	6,250	3	61,446
17	Steam navigation—Ocean	1	2,982	..	..	1	2,982
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	13	2,73,371	..	..	13	2,73,371
21	Tanneries and leather work	..	..		1,721	1	1,721
22	Tramways	2	3,32,793	..	..	2	3,32,793
23	Woollen mills	..	..	..	..	..	..
24	Others	128	33,13,324	652	34,69,062	780	67,82,386
	Total	226	3,94,454	680	36,13,624	906	90,08,078

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	9,38,008	28	82,681	36	10,20,689
2	Buildings and land	..	..	30	1,55,837	30	1,55,837
3	Chemical	2	62,252	5	23,263	7	85,515
4	Cotton spinning and weaving	2	19,145	..	..	2	19,145
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	30	5,42,269	2	971	32	5,43,240
7	Flour mills	4	26,272	..	..	4	26,272
8	Insurance—Fire, Marine and Life	27	3,06,952	..	..	27	3,06,952
9	Iron and steel works	4	4,01,745	..	..	4	4,01,745
10	Jute spinning and weaving	50	55,57,972	..	..	50	55,57,972
11	Jute pressing	14	2,58,949	3	38,717	17	2,97,666
12	Landing, shipping and ware-housing	5	48,877	..	..	5	48,877
13	Mining, coal	24	2,30,522	..	..	24	2,30,522
14	Mining, other minerals including petroleum	6	6,40,106	10	9,171	16	6,49,277
15	Paper mills	2	50,505	..	..	2	50,505
16	Printing and publishing	5	12,987	2	3,550	7	16,537
17	Steam navigation—Ocean	5	51,662	..	..	5	51,662
18	Steam navigation—River	5	3,69,098	..	..	5	3,69,098
19	Sugar making and refining	2	29,181	..	..	2	29,181
20	Railway	21	2,81,497	..	..	21	2,81,497
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	1	3,244	1	3,244
23	Woollen mills	..	..	..	..	..	..
24	Others	271	53,67,866	636	98,92,193	907	1,52,60,059
	Total	487	1,51,95,865	717	1,02,09,627	1,204	2,54,05,492

Analysis of item "24 others" in Return No. VI of 1929-30.

Serial No.	Sources of income.	Companies.		Other Sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Aurbedic Medicine	..	..	1	2,811	1	2,811
2	Aratdari	..	..	1	—334	1	—334
3	Asbestos	1	481	..	..	1	481
4	Bastee	..	..	1	5,901	1	5,901
5	Boat hire	2	9,937	..	..	2	9,937
6	Brokerage	..	..	23	1,67,860	23	1,67,860
7	Balers and Shippers	4	2,04,567	..	..	4	2,04,567
8	Book-sellers and Publishers	4	12,585	..	..	4	12,585
9	Condensed Milk	1	36,074	..	..	1	36,074
10	Clubs	1	1,378	..	..	1	1,378
11	Commission Agent	..	..	9	24,573	9	24,573
12	Corrugated Iron	..	..	1	808	1	808
13	Contract	..	..	4	6,599	4	6,599
14	Confectioner	1	180	..	..	1	180
15	Distilleries	2	18,910	..	..	2	18,910
16	Drapers	3	62,461	..	..	3	62,461
17	Dividends	41	9,54,049	129	15,77,429	170	25,31,478
18	Exports and Imports	2	21,683	3	10,295	5	31,978
19	Electricity	7	2,84,323	..	..	7	2,84,323
20	Exchange	..	..	3	12,794	3	12,794
21	Explosive	1	13,827	..	..	1	13,827
22	Fisheries	..	..	1	16,974	1	16,974
23	Freight	..	..	1	3,773	1	3,773
24	Gas Company	1	43,550	..	..	1	43,550
25	Gramophone	1	61,387	..	..	1	61,387
26	Glass and Tin Plate	..	..	1	193	1	193
27	Ground Rent	..	..	1	3,156	1	3,156
28	Gunny	..	..	5	50,525	5	50,525
29	Hide and Skin	2	9,737	1	14,063	3	23,800
30	Hotel	1	10,568	..	..	1	10,568
31	Hardware	..	..	1	18,080	1	18,080
32	Horse Racing	..	..	1	2,417	1	2,417
33	House Property	10	37,505	25	2,10,029	35	2,47,534
34	Hosiery	..	..	1	312	1	312
35	Interest on Securities	1	5,000	17	9,36,026	18	9,41,026
36	Jewellery	1	8,524	1	2,689	2	11,213
37	Jute	1	35,826	34	2,15,922	35	2,51,748
38	Lime	2	24,723	..	..	2	24,723
39	Managing Agent	12	6,97,156	37	44,22,510	49	51,19,666
40	Medicine	1	2,722	2	4,560	3	7,282
41	Miscellaneous	..	..	11	65,750	11	65,750
42	Mica	..	..	1	789	1	789
43	Money Lending	..	..	17	68,129	17	68,129
44	Merchants and Agents	12	2,52,501	36	10,83,423	48	13,35,924
45	Motor	3	64,669	..	..	3	64,669
46	Molasses	..	..	1	1,250	1	1,250
47	Non-agricultural	..	..	2	5,194	2	5,194
48	News Papers	1	60,112	..	..	1	60,112
49	Oil and Spirit	2	6,67,529	..	1,728	2	6,69,257
50	Paint and Colour	3	23,986	..	..	3	23,986
51	Partnership	..	..	21	—2,432	21	2,432
	Carried over	..	..	..	..	..	..

Analysis of item "24 others" in Return No. VI 1929-30—*contd.*

Serial No.	Sources of income.	Companies.		Other sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
	Brought forward .	..	..	..	..	..	..
52	Piece Goods	..	..	17	52,962	17	52,962
53	Profession	1	354	28	81,096	29	81,450
54	Races	..	..	1	6,898	1	6,898
55	Rice	..	..	1	1,842	1	1,842
56	Rope Works	2	24,103	1	32	3	24,135
57	Loyalty	..	..	3	15,557	3	15,557
58	Salary	..	..	150	5,62,955	150	5,62,955
59	Stock and Exchange	..	..	2	40,180	2	40,180
60	Sugar Business	..	..	1	—51,476	1	—51,476
61	Shares	..	..	8	53,722	8	53,722
62	Seed Growing.	..	..	1	1,856	1	1,856
63	Shellac Business	3	3,359	1	8,223	4	11,582
64	Spices	..	..	1	86	1	86
65	Speculation	..	..	1	2,011	1	2,011
66	Stevedore	..	..	5	25,851	5	25,851
67	Tea	123	4,04,941	11	15,814	134	4,20,755
68	Soap Making	1	10,484	..	..	1	10,484
69	Transport	1	57,868	..	..	1	57,868
70	Tailoring	..	..	1	4,121	1	4,121
71	Timber Merchant	3	21,203	1	1,838	4	23,041
72	Telephone	1	40,429	..	..	1	40,429
73	Tobacco	9	11,60,827	1	29,446	10	11,90,273
74	Typewriter	1	1,302	..	..	1	1,302
75	Theatre	1	176	..	..	1	176
76	War Bonds and Fixed Deposits	..	..	5	37,094	5	37,094
77	Wine	1	16,870	2	64,801	3	81,671
78	Yarn	..	..	1	3,488	1	3,488
	Total .	271	53,67,866	636	98,92,193	907	1,52,60,059

RETURN No. VI.

Classified statement of receipts of super-tax in the United Provinces in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	2	4,504	10	79,767	12	84,271
2	Buildings and land	1	1,378	2	4,498	3	5,876
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	6	93,795	..	..	6	93,795
5	Cotton pressing, ginning and cleaning	..	..	1	1,651	1	1,651
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	1	1,130	1	1,130
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	1	2,293	..	..	1	2,293
16	Printing and publishing	1	387	..	..	1	387
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	4	43,581	2	46,625	6	90,206
20	Railway	2	8,55,688	..	..	2	8,55,688
21	Tanneries and leather work	..	..	1	462	1	462
22	Tramways	1	31,694	..	..	1	31,694
23	Woollen mills	..	..	..	..	..	..
24	Others	8	39,629	75	8,22,495	83	8,62,124
	Total	26	10,72,949	92	9,56,628	118	20,29,577

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	7	77,574	5	21,990	12	99,564
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	44	..	..	1	44
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	1	504	1	504
8	Insurance— Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	1	1,599	..	..	1	1,599
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	2	13,701	..	..	2	13,701
20	Railway	1	1,00,000	..	..	1	1,00,000
21	Tanneries and leather work	..	..	1	144	1	144
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others*	14	1,38,430	60	1,78,861	74	3,17,291
	Total	27	26,497	67	2,01,499	94	6,27,996

*Detail of others :—

1. Allowances.
2. Brewery and Distillery.
3. Commission.
4. Chemists.
5. Contracts.
6. Carpet Companies.
7. Electric Company.
8. Ghee.
9. Hotel.
10. Ice.
11. Legal Profession.
12. Moneylending.
13. Piece goods.
14. Property.
15. Securities.
16. Timber.

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	39,227	97	5,22,021	101	5,61,248
2	Buildings and land	7	1,06,818	11	23,410	18	1,30,228
3	Chemical	1	4,953	1	1,838	2	6,791
4	Cotton spinning and Weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	3	24,800	6	59,211	9	84,011
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	1,296	..	..	1	1,296
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	1	3,012	1	3,012
14	Mining, other minerals including petroleum	9	24,01,629	..	..	9	24,01,629
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	4	10,875	4	10,875
17	Steam navigation—Ocean	1	12,806	..	..	1	12,806
18	Steam navigation—River	1	3,26,162	..	..	1	3,26,162
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	1,12,749	..	..	1	1,12,749
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	60,661	..	..	2	60,661
23	Woollen mills	..	..	..	..	..	..
24	Others	25	7,74,405	217	7,02,726	242	14,77,131
	Total	55	38,65,506	337	13,23,093	392	51,88,599

Total	51,88,599
Less refunds	4,67,494
	47,21,105

Analysis of Item 24—Others—of Return No. VI.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Rice Millers and Exporters	..	..	8	6,555	8	6,555
2	Saw Millers	1	12,113	..	..	1	12,113
3	Commission agents and general merchants	..	..	1	1,849	1	1,849
4	Liquor licensees, landlords and grocery shopkeepers	..	..	2	1,672	2	1,672
5	Coffee merchants	..	..	1	602	1	602
6	Oilman-stores	..	..	1	812	1	812
7	Ice and Aerated Water Factory	1	12,509	4	3,918	5	16,427
8	General Merchants	10	1,90,308	30	1,27,422	40	3,17,730
9	Hardware merchants	..	..	1	8,187	1	8,187
10	Turf Club	1	14,445	1	5,967	2	20,412
11	Salary earners	..	..	33	1,32,437	33	1,32,437
12	Contractors	..	..	5	28,551	5	28,551
13	Money lenders	2	2,379	65	1,79,670	67	1,82,049
14	Profession (Individual)	..	..	6	13,098	6	13,098
15	Typewriting machines	1	224	..	..	1	224
16	Turf Accountants	..	..	3	3,035	3	3,035
17	Cooly Maistries	..	..	3	27,925	3	27,925
18	Stevedores	..	..	3	3,448	3	3,448
19	Piece-goods dealers	..	..	15	26,818	15	26,818
20	Rice and General merchants	1	2,55,467	3	3,156	4	2,58,623
21	Produce dealers	..		3	5,292	3	5,292
22	Bankers and General merchants	1	7,251	12	34,208	13	41,459
23	Telephones	2	45,187	..	..	2	45,187
24	Steam Launch owners	..	..	1	7,467	1	7,467
25	Timber dealers	2	2,22,314	4	6,744	6	2,29,058
26	Motor traders	3	12,208	..	..	3	12,208
27	Paddy brokers	..	..	1	1,145	1	1,145
28	Pawn brokers	..	..	3	2,125	3	2,125
29	Freight brokers	..	..	1	176	1	176
30	Hotel and House property owners	..	..	2	10,096	2	10,096
31	Architects	..	..	1	738	1	738
32	Dividends	..	..	4	59,613	4	59,613
	Total	25	7,74,405	217	7,02,726	242	14,77,131

RETURN No. VI.

Classified Statement of Receipts of Super-tax in the Bihar and Orissa Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	1	1,945	6	20,177	7	22,122
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	1	1,00,395	1	1,00,395
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	3,528	1	5,734	2	9,262
14	Mining, other minerals including petroleum	1	34,645	..	..	1	34,645
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	7,477	..	..	1	7,477
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	1	697	1	697
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	2	10,118	63	10,84,627	65	10,94,745
	Total	6	57,713	72	12,11,630	78	12,69,343
	Analysis of item "24-Others" above.						
(a)	Contracts	..	..	8	9,651	8	9,651
(b)	Cloth	..	..	1	344	1	344
(c)	Dividends and interest on securities	..	..	1	21,710	1	21,710
(d)	Electric Supply Co..	1	8,316	..	..	1	8,316
(e)	Grain dealing	..	..	8	15,640	8	15,640
(f)	Interest	..	..	1	2,427	1	2,427
(g)	Mica	..	..	1	2,111	1	2,111
(h)	Money lending	..	..	11	5,90,378	11	5,90,378
(i)	Professional income	..	..	6	26,436	6	26,436
(j)	Royalty	..	..	6	3,73,222	6	3,73,222
(k)	Rice Mill	..	..	1	613	1	613
(l)	Salaries	..	..	11	17,131	11	17,131
(m)	Timber	..	..	1	3,614	1	3,614
	Miscellaneous	1	1,802	7	21,350	8	23,152

RETURN No. VI.

Classified statement of receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	5	79,069 0	5	79,069 0
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	3	1,08,686 4	1	10,100 2	4	1,18,786 6
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	7,413 0	..	..	..	7,413 0
14	Mining, other minerals including petroleum	1	2,43,713 6	2	9,849 7	3	2,53,562 13
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam nagivation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	22,472 0	..	..	1	22,472 0
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	3	57,932 6	34	66,321 0	37	1,24,253 6
	TOTAL	8	4,40,217 0	42	1,65,339 9	50	6,05,556 9
	Deduct other refunds and refund of penalty						1,37,557 2
	Net collections						4,67,999 7

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	1	1,19,222	..	..	1	1,19,222
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	9	6,45,214	13	35,465	22	6,80,679
	Total	10	7,64,436	13	35,465	23	7,99,901

Analysis of sources of Income under item "24—Others" in Return No. VI for the year 1929-30.

Serial No.	Sources of Income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Salary	--	--	10	7,312	10	7,312
2	Tea	8	6,44,992	--	18,016	8	6,63,008
3	Motor Transport and Trading	1	222	--	--	1	222
4	Zamindari profits excluding agricultural rent	--	--	3	10,137	3	10,137
	Total	9	6,45,214	13	35,465	22	6,80,679

RETURN No. VI.

Classified statement of receipts of super-tax in the North-West Frontier Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others *	..	..	18	1,23,259	18	1,23,259
	Total	..	..	18	1,23,259	18	1,23,259

	No.	Collections.
		Rs.
* 1. Contract	7	47,741
2. Money lending	3	16,198
3. Furs and Carpets	3	4,288
4. Timber	5	48,995
5. Property	..	6,037
Total	18	1,23,259

RETURN No. VI.

Classified statement of receipts of Super-tax in the Delhi Province in the year ending 31st March 1930.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	2	6,904	2	6,904
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	44,218	..	..	1	44,218
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	3	2,051	3	2,051
7	Flour mills	1	9,355	..	..	1	9,355
8	Insurance—Fire, Marine and Life	1	18,153	..	..	1	18,153
9	Iron and steel works	..	..	1	23,249	1	23,249
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	.
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	29,290	..	..	1	29,290
23	Woollen mills	2	3,627	24	62,854	26	66,481
24	Others*	..	..	..	..	..	..
	Total	6	1,04,643	30	95,058	36	1,99,701

* Detail of others :—
Commission.
Jewellery.
Motor cars.
Contract.
Salary.
Curios.

CENTRAL BOARD OF REVENUE

FINANCE DEPARTMENT
File No. P 358
27 DEC 1933
Serial No.

All India
Income-tax Report and Returns
for the year
1930-31

FINANCE DEPARTMENT BRANCH OF THE SECRETARIAT
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~~XXVIII 10-4~~

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INCOME-TAX DEPARTMENT.—SEVENTH ANNUAL CONSOLIDATED ADMINISTRATION REPORT (YEAR 1930-31).

1. *Changes in the Income-tax Law, Procedure, etc.*—Reference was made in the 1929-30 Report of the passing of the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930), designed to deal with bogus companies and partnership brought into being with the object of evading income-tax. In the year under report rules were framed to regulate the appointment of Board of Referees by the Commissioners of Income-tax to hear appeals under section 33A of the Income-tax Act, 1922. The Income-tax (Amendment) Act, XXIII of 1930, was enacted by which a new clause was added to sub-section (2) of section 10 allowing, under certain circumstances, as business expenditure, any sums paid to an employee as bonus or commission for services rendered. Another enactment (Indian Income-tax (Amendment) Act, IV of 1931) was passed permitting the Official Trustee to be the sole trustee in respect of a recognised Provident Fund.

2. Rule 24 of the Income-tax Rules, 1922, was amended so as to make it clear that tea gardens working outside British India could not claim to be assessed at 40 per cent. of their total income as the whole income of such tea gardens was held to be non-agricultural income.

A Notification was also issued under section 60 of the Act exempting Ruling Chiefs and Princes in India from payment of tax on interest on Government securities held by them *as their private property.*

The arrangement regarding relief from double income-tax of incomes taxed both in British India and in Indian States was extended during the year to the State of Ramdurg in the Bombay Presidency.

3. *Progress made in extending the field of activities of the Department.*—It was stated in the last Report that with the exception of a small hilly tract in the U. P. and of nine districts in Upper Burma and five in Lower Burma, there was no area where the administration of the income-tax was under the control of a Local Government. In the year under Report, five districts in Upper Burma and one district in Lower Burma were taken over by the special staff.

4. *Income-tax establishment.*—The additional staff entertained was—

(1) one Examiner and 4 clerks in Assam;

(2) one Assistant Examiner, 2 Sub-Inspectors, 2 Head Clerks, 8 Clerks, one bailiff and 4 inferior servants in the Bombay Presidency; and

(3) one special post of Income-tax Officer for Companies in Burma, while one post of Assistant Commissioner in that Province was abolished.

5. *Salient features of the previous year.*—As income-tax is levied on the income, profits or gains of the "previous year," the assessments made during the year under report reflected the trade conditions of the year 1929-30. The following paragraphs based on the reports received from the Commissioners of Income-tax refer to conditions in that year.

Madras.—Business in skin and hides fared very badly owing to fall in demand from London and New York and to the competition of substitutes like canvas and rubber. Piece-goods merchants fared badly partly on account of the fall in prices and partly on account of the swadeshi and boycott movements. Spinning and weaving mills suffered a severe set-back and the handloom industry in the Western Districts steadily declined. Business in motor cars and motor goods was also very dull. There was a persistent fall in the price of metals, particularly yellow metal: tea and coffee also fared badly.

Bombay.—The prices of cotton during 1929-30 showed a constantly declining tendency and the profits of cotton merchants declined substantially as compared with those in 1928-29. Piece-goods dealers had also a bad time with declining profits and the heavy fall in the price of silver brought losses to many bullion merchants and speculators. The income of property owners showed a substantial decline as a result of fall in rents in Bombay City on account of continuous trade depression. Liquor merchants, colour manufacturers and dealers, commission

agents and brokers as well as professional men including lawyers, accountants, medical practitioners all had a disappointing year. Motor car business was however very brisk and remunerative and profits of those engaged in it showed a substantial increase. Insurance Companies also showed increased earnings. Match industry was comparatively better and cement industry also enjoyed substantial profits.

Bengal.—There was a considerable decline in both the export and import trade. The fall in the price of jute reduced the profits of Jute companies. The piece-goods market did not show any improvement. Tea had a record year so far as production was concerned but over-production affected the trade adversely. The year was favourable for Banking, Engineering, Mineral oil, vegetable oils, Tobacco and *Biris* but the increase in revenue under these heads could not counter-balance the loss under jute as well as under export and import trade.

United Provinces.—The year was definitely less favourable to business than 1928-29. The cotton mills in Cawnpore were however able to buy their raw material at very low rates, while prices of finished products, though declining, remained fairly high relatively to the cost of raw cotton. Elsewhere and in other business market conditions were on the whole less favourable throughout the year.

Punjab.—The abnormal fall in agricultural prices, the unprecedented floods in the Indus, Chenab and Jhelum rivers, the downward movement of the trade cycle and the decision of the Congress to start Civil Disobedience, which though not brought actively into effect till after the close of the year, nevertheless resulted in uncertainty and uneasiness culminating in *hartals* and boycott towards the close of the year. The revenue under money lending, piece-goods, trade in agricultural produce and timber was affected by adverse conditions. Another important factor which contributed to the decline in revenue collected was the taking over by Government of the Southern Punjab Railway.

Burma.—The province passed through another period of economic depression caused chiefly by the fall in the price of paddy. This seriously curtailed the purchasing power of the province and affected practically all branches of trade and commerce. Rice exports on the other hand were considerably heavier than in the two previous years, due mainly to a strong demand from China where famine conditions prevailed. There was an increase in the total quality of exported mineral oils but a decrease in their value. The trade in timber declined. Poor trade conditions in Lancashire caused a drop in the shipment of cotton to the United Kingdom but the demand from China increased, owing to a boycott of Japanese goods. Rubber exports remained at the same level as in 1928-29.

Bihar and Orissa.—The slump in the coal trade continued throughout the year. There was also a slump in the shellac market. The price of food grains and cereals remained almost stationary and the market for cloth was on the whole profitable, though the trade in twist fluctuated considerably. The traders in jute suffered a loss. The prices of hides and tobacco fell, while linseed and *chillies* yielded good profit. The market for kerosene oil, salt, hardware was stationary and there was a steady increase in the price of ghee in Ranchi circle. Dealers in silver suffered losses owing to the slump in prices, while rice dealers also had a bad year. *Biri* trade showed large profits.

Central Provinces.—Cotton is the most important crop and though it was slightly better, the fall in price affected the traders adversely. Ginning and Pressing factories did well and Cotton Mills also fared well. Business in grain did not show much progress owing to the downward tendency of its prices. Money-lenders fared well. Cloth, *kirana* and hardware trades continued to be dull. Dealers in *lac* suffered heavily owing to the fall in prices. Trade in hides declined. Business in Manganese did not show any prospects of revival. Liquor contractors also did not do well.

Assam.—The principal source of income-tax revenue is the tea industry. The average sale price of tea in 1929-30 was considerably below the average price in 1928-29 and this fact was the cause of decrease both in the income-tax and super-tax revenue. Other business was also not so flourishing in 1929-30 as it was in the previous year, and this was chiefly due to a continued fall in the prices of all commodities, which brought in its wake unsettled business conditions.

6. *Demand, collection, etc.*—The following figures show the demand and progress of collections during the year 1930-31 as compared with the two preceding years :—

Income-tax.

	1928-29.	1929-30.	1930-31.
	Rs.	Rs.	Rs.
Balance on 1st April	41,28,769	50,18,014	29,69,030
Demand	13,94,24,701	14,20,68,748	14,04,13,554
Miscellaneous and penalties	6,42,147	7,15,896	9,06,848
Total demand	14,41,95,617	14,78,02,658	14,42,89,432
Refunds	1,68,16,065	1,87,76,198	1,97,42,182
Net demand	12,73,79,552	12,90,26,460	12,45,47,250
Net collections	12,25,88,037	12,52,67,011	11,94,74,925
Excess collections	2,97,871	2,71,990	2,68,766
Balance on 31st March	51,57,256	40,32,701	53,53,540

Super-tax.

Balance on 1st April	41,20,549	23,62,515	10,76,672
Demand	4,90,57,872	4,83,79,711	4,57,38,466
Miscellaneous and penalties	1,100	37,900	—59,246
Total demand	5,31,79,521	5,07,80,126	4,67,55,892
Refunds	22,16,916	30,30,661	22,69,745
Net demand	5,09,62,605	4,77,49,465	4,44,86,147
Net collections	4,89,93,124	4,59,86,451	4,34,51,993
Excess collections	5,14,308	2,66,589	5,26,420
Balance on 31st March	24,88,277	20,29,948	15,61,720

Total for Income-tax and Super-tax.

	1928-29.	1929-30.	1930-31.
	Rs.	Rs.	Rs.
Balance on 1st April	82,49,318	73,80,529	40,45,702
Demand	18,84,82,573	19,04,48,459	18,61,52,020
Miscellaneous and penalties	6,43,247	7,53,796	8,47,602
Total demand	19,73,75,138	19,85,82,784	19,10,45,324
Refunds	1,90,32,981	2,18,06,859	2,20,11,927
Net demand	17,83,42,157	17,67,75,925	16,90,33,397
Net collections	17,15,81,161	17,12,53,462	16,29,26,918
Excess collections	8,12,179	5,38,579	7,95,186
Balance on 31st March	76,45,533	60,62,649	69,15,260

7. The number of (1) new assessees discovered and (2) those removed from the register of the Department are given in the statement below :—

Province.	Discovered.	Struck off.
1. Madras	5,436	4,222
2. Bombay	6,316	6,608
3. Bengal	5,684	5,123
4. United Provinces	2,214	2,796
5. Punjab	3,144	3,438
6. Burma	2,525	2,750
7. Bihar and Orissa	1,044	1,277
8. Central Provinces	1,328	381
9. Assam	879	918
10. North-West Frontier Province	266	70
11. Delhi	891	206
Total	29,727	28,289

8. If the returns made by the assessees had been accepted as correct without challenge, a sum of Rs. 3,30,18,030 or 26·42 per cent. of the actual revenue assessed on these persons would have been lost.

9. *Tramp steamers.*—The net collections realised in the maritime Provinces during the year under review were—

	Rs.
Madras	3,920
Bombay (including Sind)	16,478
Bengal	12,563
Burma	40,885
Total .	73,846

10. *Methods of evasion.*—Attempts at evasion are still common. Double sets of accounts, false totals, false figures, suppressed sales, suppression of accounts to hide various sources of income, opening bogus accounts to conceal profits were all noticed and dealt with under sections 28 (2) and 53.

11. Compared with the previous year, the year under review closed with larger arrears.

12. *Coercive measures.*—(*Vide* Return No. VII). There was a further slight decrease (from 13,471 to 13,381) in the number of cases in which penalties were imposed.

13. *Prosecutions.*—*Punjab.* One prosecution was launched against an assessee for filing a false return of income which resulted in the discharge of the accused as the Court held that there was not sufficient material to come to the conclusion that the accused intended to cheat the Department.

Bengal.—There was one case of prosecution against the Managing Director of a Company but it had to be ultimately withdrawn on payment of tax due under section 18.

14. *Appeals.*—21,584 appeals were filed during the year under review against 21,740 in the previous year. 3,828 cases were taken up by the Commissioners of Income-tax in revision against 3,990 cases in the previous year. 10,171 appeals were successful. Orders were modified in 1,755 cases in revision.

15. *Rulings of the High Courts.*—The following statement shows the important decisions pronounced by High Courts on references made under section 66 of the Indian Income-tax Act, 1922, during the year under report :—

Summary of decisions.

(1) *Madras High Court.*—In a case where an assessee carrying on business outside British India credited in his books of account a certain sum of money in favour of a temple in British India and withdrew sums of money to British India by debit to this account and actually spent the amounts so withdrawn on the temple, it was held that though the credit entry in favour of the temple might not by itself amount to a dedication the fact of the actual application of the moneys to the purposes for which they purported to have been dedicated was conclusive evidence of the dedication and that therefore such remittances could not be taxed in the hands of the assessee as profits brought by him into British India.

(2) *Bombay High Court.*—No tax can be recovered in the case of a deceased person if the Notice of Demand under section 29 of the Act is not served on him prior to his death.

(3) Income from commission paid outside British India by a non-resident company to its Managing Agents on account of sales made by them in British India of cloth manufactured by the company, accrues in British India and is liable to tax here even though the Agents may have their office outside British India and receive the commission there.

(4) A non-resident is entitled to refund under section 48 (1) of the Act on account of dividends paid to him outside British India by a Company registered abroad but doing business and paying tax in British India. Such dividend income is, however, not to be taken into account in calculating the total income for the purpose of section 23 of the Act.

(5) In the case of a Mutual Life Assurance Company registered outside British India, when the requisite data for computing its British Indian income liable to tax are not furnished by it, the Income-tax Officer can proceed to determine its profits liable to tax as laid down in Rule 33 of the Indian Income-tax Rules, 1922.

(6) *Calcutta High Court.*—A second notice of demand issued after cancelling the first notice owing to a clerical mistake in the body of the notice is a legal notice. When there is a perfectly good assessment order the fact that a mistaken notice was sent to the assessee in no way prevents a fresh notice being sent when the mistake is discovered.

(7) The Assistant Commissioner on an appeal from an order refusing to re-open the assessment under section 27 is debarred from entering into the merits of the assessment. If the Assistant Commissioner decides that there was no sufficient cause for re-opening the assessment, the assessment order stands and there is nothing to enquire about.

(8) The limitation laid down under section 34 in point of time is a limitation which applies to the notice; and if a notice calling upon the assessees to file a return of the income which has escaped assessment is given within the time limit given in the section, there is no limit of time within which the rest of the proceedings have to be concluded.

(9) The procedure under the notice referred to in section 34 is to be, as far as may be, the same as would apply in the case of an original notice under section 22 (2), and section 23 (4) will apply in case of proceedings under section 34.

(10) Under section 34 of the Act the duty of the Income-tax Officer is merely to assess the income which has escaped assessment and it is open to an assessee to show in any way he can that the income, profits or gains alleged to have escaped assessment have not in truth and in fact escaped assessment. But if it is once shown that income has escaped assessment, the assessee cannot under section 34 resist proceedings to assess it merely by showing that other income, profits or gains have been assessed at too high a figure.

(11) When a notice under section 22 (2) has been duly served upon an assessee before the expiry of the year of assessment, the assessment may be completed without recourse to the provisions of section 34, nor is there any period of limitation within which assessment proceedings must be completed. Income has not escaped assessment if there are pending at the time proceedings for the assessment of the assessee's income which have not yet terminated in a final assessment thereof.

(12) When part of the profits of a registered firm has escaped assessment, and when proceedings under section 34 against the firm itself in respect of the said part have failed for lack of jurisdiction and fresh proceedings are time-barred, and assessment can be made under section 34 and tax levied upon a partner of the said firm in respect of his share of such part of the profits, if this latter proceeding under section 34 is not barred by time for any reason.

(13) In the case of an assessment made under section 23 (4), the Income-tax Officer need not give the basis or details of the assessment, provided the assessment note contains sufficient materials to show that the assessment was made to the best of his judgment.

(14) An assessee cannot be allowed to pick and choose the year in which he will treat a debt as bad. He must have solid reasons for writing off a debt against the profits of a particular year. When an assessee claims a bad debt the burden of proof is upon him, even if the debt is an old debt. A claim to any of the allowances mentioned in section 10 (2) of the Act is a claim which the assessee must prove to the satisfaction of the assessing officer.

(15) The fact that the general accounts of all the partners of a registered firm are debited with the purchase price of a separate business would not by itself necessarily indicate that the business has been purchased by the firm and not by the partners themselves independently of the firm, notwithstanding the fact that the money in the general accounts is admittedly the working capital of the firm as well as the private money of the partners on which they draw interest from the firm. The presumption will be correct if it is found that the firm has opened an asset account in the name of the said business.

(16) The provisions of section 2 (14) of the Act do not imply that a complete instrument only is intended to be valid for registration, that is to say, an instru-

ment which does not require supplementation by other evidence but contains in itself the complete agreement constituting the partnership, and by itself solely operates to create the partnership.

(17) If a certain person enters into an arrangement with another person without a formal contract to act as the latter's agent and if for any reason the agency is suddenly terminated, the compensation that the agent receives from the principal is a capital receipt both in the sense that it represents the capitalised value of the agent's income for the unexpired period of the agency that might have continued if there had been no sudden termination of the agency, and that it is a receipt in respect of a capital asset in the nature of goodwill which largely consisted of the agent refraining from offering his services to the rival companies trading in India.

(18) *Lahore High Court.*—A private Company though illegal under section 4 (2) of the Companies Act is liable to pay income-tax on its profits.

(19) An Assistant Commissioner is under the provisions of section 30 (1) (*a*) debarred from entertaining a plea which was not raised before the Income-tax Officer.

(20) In the case of a newly started Life Assurance Company no assessment can be made under section 34 of the Indian Income-tax Act on the profits of the period preceding the first actuarial valuation.

(21) If Trustees who are also beneficiaries carry on business for the sake of beneficiaries, they should be treated as an Association of individuals. The profits and gains of the business should be taxed in their hands and not in the hands of the beneficiaries.

(22) If loans are raised in British India in connection with a business carried on outside British India, the interest paid on such loans during the accounting period is a permissible deduction if the amount of foreign profits brought into British India is in excess of the amount of interest paid during the period.

(23) *Rangoon High Court.*—It was decided that where an assessment is made under section 23 (4) for non-compliance with the terms of a notice under section 22 (4), calling for accounts, and the assessee denies default, a direct appeal against the assessment is barred by the proviso to section 30 (1), and that the assessee's remedy lies in an application under section 27.

(24) In the case of a notice under section 22 (2) served by affixture, the prescribed period of 30 days allowed for compliance with the terms of the notice begins from the date of affixture.

(25) It was held that the Income-tax Officer is not authorized under section 34 to re-open the assessment as a whole and to ascertain *de novo* the whole assessable income of the assessee. The proceedings under section 34 should be confined to that portion of the assessee's income, etc., that had escaped assessment in the previous year.

(26) In the case of Bazaar properties consisting of stalls or shops which are let out to tenants on the basis of a daily rent, it was decided that the " annual value " adopted for assessment to Municipal taxes which provided for certain special deductions, was not applicable for assessment to income-tax under section 9 of the Income-tax Act. It was further decided that the " annual value " for purposes of section 9 (2) should be arrived at by taking the annual value of each of the stalls which in the aggregate make up the property to be assessed, such value being computed on the basis of (but not necessarily at 365 times) the daily rent received for each stall.

(27) It was decided (*a*) that there is no time limit for the completion of an assessment under section 23 ; and (*b*) that the provisions of section 34 do not come into operation where proceedings have been commenced in the year of assessment, although it may be that they have not been completed within that year.

(28) An assessment under section 23 (4) cannot be the subject of appeal or of reference to the High Court so far as the merits of the assessment are concerned. An assessment made by the Income-tax Officer under section 23 (4), unless it is cancelled under section 27 or set aside under section 31 or 33, is final and conclusive under the provisions of the Act.

(29) *Patna High Court.*—It was held that no vacancy allowance as well as no collection charges are admissible under section 9 of the Act where the house is in the occupation of the owner.

(30) It was held that gratuities received by the Manager of a Court of Wards after the termination of service are capital sums received in commutation of the whole of his pension, within the meaning of section 4 (3) (*v*), and as such, exempt from taxation.

(31) It was held that as the Patna High Court is not included in section 45 of the Specific Relief Act, it has no right to issue the prerogative writ of mandumus.

(32) It was held that failure to file a return to the Income-tax Officer of the principal place of business by the assessee is a failure to comply with the requirements of section 22 (2), though returns of his income at his branch businesses were filed before the respective Income-tax Officers having jurisdiction over the areas in which those branch businesses are situated, and that the Income-tax Officer was justified in rejecting the return, which was no return at all, and in making an assessment without waiting for reports from the branch Income-tax Officers.

(33) The question raised was whether in determining the amount of income concealed by an assessee for the purpose of imposing a penalty, the Income-tax Officer is restricted to the amount shown in the assessee's own books to have been omitted from his return, or is it open to him to estimate the amount of income concealed and to levy a penalty accordingly, if he has reasonable cause for distrusting the accuracy of the books. It was held by the High Court that the Income-tax Officer is not so restricted and that it is open to him to assess the real amount of the income and to levy a penalty upon the amount so found.

(34) The questions raised were (i) whether or not notices under section 22 are to be served personally on the assessees and (ii) whether the said notice served on a servant who is not authorised on that behalf was validly served. The first question was answered in the negative and it was held that the second question in view of the finding of fact did not arise.

(35) *Nagpur High Court.*—Where an assessee purchases and sells shares of companies but closes the accounts only when all the shares are sold and where owing to reduction of capital of a particular company there was a decrease in the value of the shares of the company, it was held that the assessee was not entitled to claim the loss from business in the share market.

16. *Money-lenders and the co-operative movement.*—Reports received from the various Commissioners of Income-tax indicate that, with the exception of the Punjab, the co-operative movement has not apparently affected the rural money-lending business. In Bengal in some districts the co-operative movement is making some progress but the village money-lenders are still the principal source of finance for the rural population. In Burma, the co-operative movement is dwindling.

17. *Refunds.*—Refunds show a slight increase as compared with the year 1929-30.

18. *Miscellaneous.*—The annual Conference of Commissioners of Income-tax was held in Madras in September 1930.

19. The Department carried on its work without giving rise to any serious complaints and the Board takes this occasion to acknowledge the good work done by all ranks.

(Sd.) RAM NATH,

Offg. Secretary, Central Board of Revenue.

SIMLA :

Dated the 13th October 1931.

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Rates of Income-tax and Super-tax in force during the year 1930-31.

RATES OF INCOME-TAX.

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(1) When the total income is less than Rs. 2,000	*Nil.*
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000	Nine pies in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs. 20,000	Ten pies in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One anna and one pie in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and four pies in the rupee.
(8) When the total income is Rs. 40,000 or upwards	One anna and seven pies in the rupee.
B. In the case of every company and registered firm, whatever its total income	One anna and seven pies in the rupee.

RATES OF SUPER-TAX.

	Rate.
In respect of the excess over fifty thousand rupees of total income—	
(1) in the case of every company	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess	*Nil.*
(ii) for every rupee of the next twenty-five thousand rupees of such excess	One anna and one pie in the rupee.
(*b*) in the case of individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess	One anna and one pie in the rupee.
(*c*) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the second fifty thousand rupees of such excess	One anna and seven pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess	Two annas and one pie in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess	Two annas and seven pies in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess	Three annas and one pie in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess	Three annas and seven pies in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess	Four annas and one pie in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess	Four annas and seven pies in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess	Five annas and one pie in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess	Five annas and seven pies in the rupee.
(x) for every rupee of the remainder of the excess	Six annas and one pie in the rupee.

RETURN

Classification of the income-tax demand in the various

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(*a*) paid by Government .	12,40,079	19,17,916	14,37,139	11,26,267	10,98,570	12,28,485	6,03,595	4,72,253
	(*b*) paid by local authorities	27,640	2,78,977	2,87,909	41,046	25,283	2,00,963	13,483	8,130
	(*c*) paid by companies, other public bodies and associations.	11,94,108	27,34,559	39,35,023	5,20,081	3,31,121	13,57,246	6,00,581	1,67,811
	(*d*) paid by private employers.	95,917	6,47,684	7,30,894	58,671	55,716	1,79,747	66,835	30,120
2	Interest on securities—								
	(*a*) on securities of the Government of India or of a Local Government.	4,18,861	31,40,848	88,138	2,53,728	3,63,702	91,371	77,415	53,036
	(*b*) on debentures or other securities of a local authority or a company.	44,383	14,72,221	11,15,340	26,212	19,516	1,85,585	105	1,882
3	Income derived from property	5,69,139	30,52,375	18,92,209	4,24,384	4,88,041	9,19,653	1,75,653	1,70,697
4	„ „ „ business	93,96,567	1,57,20,847	2,66,54,270	49,43,998	32,29,168	1,31,68,332	27,18,038	31,49,472
5	Professional earnings . .	3,80,203	9,12,237	9,42,266	3,15,942	1,95,655	2,65,928	2,08,716	1,00,739
6	Income derived from other sources.	6,07,753	16,92,748	15,23,160	2,36,119	1,39,354	2,55,354	4,31,299	75,147
7	Total of items 1 to 6 .	1,39,74,650	3,15,70,412	3,86,06,348	79,46,448	59,46,126	1,78,52,664	48,95,720	42,29,287
8	(*a*) Amount to be deducted on account of section 15.	1,91,565	3,18,011	3,15,121	1,43,525	1,19,856	64,896	61,036	68,760
	(*b*) Amount to be deducted on account of section 17.	34,216	1,40,825	75,151	11,151	25,850	56,108	12,858	16,155
9	Resultant demand . .	1,37,48,869	3,11,11,576	3,82,16,076	77,91,772	58,00,420	1,77,31,660	48,21,826	41,44,372
10	Arrears	1,15,512	8,63,608	4,87,405	2,55,517	2,14,997	6,20,338	1,60,041	24,209
11	Penalties—								
	(*a*) penal assessments under section 25 (2).	..	..	..	50	..	..	20	..
	(*b*) penal assessments under section 28.	30,795	18,555	50,615	29,500	11,434	2,78,609	23,287	23,421
	(*c*) penal recoveries under section 46 (1).	26,066	20,530	10,134	11,242	35,847	15,439	17,189	5,626
	(*d*) other penalties and fines.	..	1,359	..	..	..	20	500	140
12	Miscellaneous—								
	(*a*) composition under section 53 (2).	350	22,194	..	15,875	1,000	80,000	..	71,000
	(*b*) other items . .	5,777	19,778	6,302	5,068	13,548	3,592	4,319	7,883
13	Total of items 9 to 12 .	1,39,27,369	3,20,57,600	3,87,70,532	81,09,024	60,77,246	1,87,29,658	50,27,182	42,76,651
14	Refund or rebate of tax—								
	(*a*) on interest on securities, under section 48.	54,574	7,42,713	5,20,881	54,416	1,53,460	3,956	16,830	8,647
	(*b*) on dividends of companies, under section 48.	1,48,707	10,29,828	5,91,329	88,522	46,330	70,291	13,481	22,328
	(*c*) to partners of firms, under section 48.	3,43,789	2,15,506	1,78,715	61,120	40,251	1,42,399	7,949	66,847
	(*d*) under section 49 .	4,84,265	3,18,493	47,99,890	6,12,666	1,701	29,71,627	..	1,95,312
	(*e*) under arrangement with the Indian States.	25,683	28,361	9,316	..	9,532	76,125	33	1,728
	(*f*) other refunds . .	3,05,091	4,86,570	10,12,789	79,343	1,19,069	3,85,122	3,69,880	1,16,624
15	Total Refunds .	13,62,109	28,21,471	71,12,920	8,96,067	3,70,343	36,49,520	4,08,173	4,11,486
16	Net demand (item 13 *minus* item 15).	1,25,65,260	2,92,36,129	3,16,57,612	72,12,957	57,06,903	1,50,80,138	46,19,009	38,65,165
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,14,655	14,47,437	5,27,865	3,68,366	2,67,291	17,25,988	4,24,815	83,915
18	*Add*—Excess collections and advance payments.	34,453	37,201	1,66,095	4,597	1,226	3,403	4,367	2,368
18A	*Add*—Unpaid refunds for the year under review.	..	85,956	..	..	..	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds for 1929-30.	..	82,227	..	..	..	..	..	..
19	Net collections . . .	1,23,85,058	2,78,29,622	3,12,95,842	68,49,188	54,40,838	1,33,57,553	41,98,561	37,83,618

* Includes figures of P. & T. Deptt., Army, Railway M. S. and Stores Deptts. and A. G., C. R.

No. I.

Provinces in the year ending 31st March 1931.

Assam.	North West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	India* Central.	Non-Residents Refund circle, Bombay.	Grand total.
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,82,559	1,93,539	1,016	1,852	8,309	13,30,465	..	11,329	69,00,024	351	1,78,53,748
1,124	1,166	2,021	503	..	4,842	4	1,638	..	137	8,94,866
7,37,135	3,737	7,899	8,502	2,465	1,29,393	..	34,608	..	109	1,17,64,378
22,750	13,754	59	405	8,567	3,715	..	1,447	..	2	19,16,283
6,723	11,485	825	3,530	160	74,368	..	4	37,81,359	9	83,65,562
1,272	351	146	..	..	..	..	..	337	..	28,67,350
31,712	83,722	14,082	12,329	408	1,41,526	619	19,885	..	1,121	79,97,555
16,08,509	5,29,002	67,709	1,63,319	3,973	5,69,288	3,323	2,15,233	..	..	8,21,41,048
32,113	15,661	2,139	2,715	609	26,984	..	1,929	..	..	34,03,836
52,315	3,582	2,688	3,644	4,160	70,433	202	8,968	..	6,014	51,12,940
27,76,212	8,55,999	98,584	1,96,799	28,651	23,51,014	4,148	2,95,041	1,06,81,720	7,743	14,23,17,566
40,774	12,450	227	465	1,002	1,54,066	..	2,493	..	792	14,95,039
17,269	6,019	3,294	1,509	..	8,101	..	467	..	..	4,08,973
27,18,169	8,37,530	95,063	1,94,825	27,649	21,88,847	4,148	2,92,081	1,06,81,720	6,951	14,04,13,554
95,201	40,183	13,414	26,207	3,322	48,020	..	1,045	..	11	29,69,030
..	..	..	..	..	..	..	..	..	..	70
75	2,683	..	..	..	279	..	125	..	..	4,69,378
6,152	8,591	3,860	160	82	2,169	..	523	..	..	1,63,610
..	..	..	..	..	..	..	..	..	..	2,019
..	..	..	..	..	..	..	..	..	..	1,90,419
73	1,194	1	..	..	509	..	101	..	13,207	81,352
28,19,670	8,90,181	1,12,338	2,21,192	31,053	22,39,824	4,148	2,93,875	1,06,81,720	20,169	14,42,89,432
4,810	827	2,380	5,173	377	20,470	9	..	..	9,60,089	25,49,612
8,929	3,676	230	3,990	..	25,554	6	677	..	8,16,872	28,70,750
1,727	541	..	..	..	18,551	11	1,183	..	10,683	10,89,272
5,48,532	..	24,732	..	..	49,238	..	54,761	..	..	1,00,61,217
..	..	..	..	..	..	..	..	..	348	1,51,126
20,610	33,634	3,243	22,620	82	34,780	..	6,322	..	24,426	30,20,205
5,84,608	38,678	30,585	31,783	459	1,48,593	26	62,943	..	18,12,418	1,97,42,182
22,35,062	8,51,503	81,753	1,89,409	30,594	20,91,231	4,122	2,30,932	1,06,81,720	—17,92,249	12,45,47,250
57,318	76,261	10,668	59,428	2,031	86,431	..	962	..	109	53,53,540
5,973	130	646	7,738	208	..	..	..	..	361	2,68,766
..	..	..	..	..	..	..	12	..	15,345	1,01,313
..	..	..	..	..	..	..	..	..	6,637	88,864
21,83,717	7,75,372	71,731	1,37,719	28,771	20,04,800	4,122	2,29,982	1,06,81,720	—17,83,289	11,94,74,925

RETURN No. I-A.

Classification of the income-tax demand for the years 1926-27 to 1930-31.

Serial No.	Classification.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government	1,50,38,553	1,61,82,928	1,67,25,631	1,72,30,292	1,78,53,748
	(*b*) „ „ local authorities	8,45,403	8,46,355	8,83,901	9,37,356	8,94,866
	(*c*) „ „ companies, other public bodies and associations.	1,09,27,460	1,07,93,093	1,11,90,670	1,13,75,819	1,17,64,378
	(*d*) „ „ private employers	22,11,146	20,72,609	20,54,981	20,20,687	19,16,283
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government.	48,10,482	50,95,331	62,29,755	69,43,563	83,65,562
	(*b*) on debentures or other securities of a local authority or a company.	25,28,856	27,09,346	28,86,950	27,29,339	28,67,350
3	Income derived from property	68,60,695	71,32,251	76,42,840	79,30,689	79,97,555
4	„ „ „ business	8,14,31,311	7,92,32,805	8,56,42,811	8,65,83,244	8,21,41,048
5	Professional earnings	30,72,124	31,62,250	35,74,244	34,89,281	34,03,836
6	Income derived from other sources	43,34,435	45,79,392	45,17,194	47,70,313	51,12,940
7	TOTAL OF ITEMS 1 TO 6	13,20,60,465	13,18,06,366	14,13,48,977	14,40,10,583	14,23,17,566
8	(*a*) Amount to be deducted on account of section 15	10,50,494	12,75,471	13,92,962	14,28,491	14,95,039
	(*b*) Amount to be deducted on account of section 17	5,49,810	5,18,614	5,31,314	5,13,344	4,08,973
9	Resultant demand	13,04,60,161	13,00,12,275	13,94,24,701	14,20,68,748	14,04,13,554
10	* Arrears	38,53,744	43,00,167	41,28,769	50,18,014	29,69,030
11	Penalties—					
	(*a*) penal assessments under section 25 (2)	1,83,050	7,285	2,950	5,398	70
	(*b*) „ „ „ „ 28		3,21,259	2,66,551	2,28,063	4,69,378
	(*c*) „ recoveries „ „ 46 (1)	3,51,345	2,69,395	1,89,775	1,75,057	1,63,610
	(*d*) other penalties and fines	10,696	2,495	6,610	1,612	2,019
12	Miscellaneous	..	..	..	..	..
	(*a*) composition under section 53 (2)	1,21,150	41,447	76,288	95,572	1,90,419
	(*b*) other items				2,10,194	81,352
13	TOTAL OF ITEMS 9 TO 12	13,49,80,146	13,50,08,441	14,41,95,617	14,78,02,658	14,42,89,432
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48	7,52,724	10,25,201	14,19,466	14,97,182	25,49,612
	(*b*) on dividends of companies, under section 48	17,06,184	14,80,457	14,09,646	17,56,853	28,70,750
	(*c*) to partners of firms, under section 48	4,53,735	6,17,929	7,90,340	9,95,603	10,89,272
	(*d*) under section 49	1,05,90,863	96,68,078	93,02,077	1,08,31,287	1,00,61,217
	(*e*) under arrangement with the Indian States	..	1,19,713	1,13,849	1,65,044	1,51,126
	(*f*) other refunds	32,44,731	20,52,638	37,80,687	35,30,229	30,20,205
15	TOTAL REFUNDS	1,67,48,237	1,49,64,014	1,68,16,065	1,87,76,198	1,97,42,182
16	Net demand (item 13 *minus* item 15)	11,82,31,909	12,00,44,427	12,73,79,552	12,90,26,460	12,45,47,250
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	51,59,246	54,72,996	51,57,256	40,32,701	53,53,540
18	*Add*—Excess collections and advance payments	1,74,434	1,98,055	2,97,871	2,71,990	2,68,766
18A	*Add*—Unpaid refunds of the year under review	1,68,243	78,402	1,51,488	1,09,370	1,01,313
18B	*Deduct*—Paid refunds out of unpaid refunds of the previous year.	1,75,288	1,04,993	83,618	1,08,008	88,864
19	Net Collections	11,32,40,052	11,47,42,895	12,25,88,037	12,52,67,111	11,94,74,925

RETURN No. II.

Classification of the super-tax demand in the various Provinces in the year ending 31st March 1931.

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	Non-Residents Refund Circle.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . .	19,12,697	83,48,167	2,43,55,449	17,62,449	4,48,932	58,00,917	13,79,711	7,31,993	5,07,084	47,993	14,531	95,205	1,89,155	..	92,770	51,413	4,57,38,466
2	Arrears	1,240	4,17,082	48,443	2,70,083	9,393	2,43,685	28,114	144	24,237	1,035	..	28,566	4,648	..	..	2	10,76,672
3	Miscellaneous including penalties	..	4,277	—64,582	5	..	..	*Nil.*	1,054	..	..	..	..	..	..	..	..	—59,246
4	TOTAL OF ITEMS 1 TO 3 .	19,13,937	87,69,526	2,43,39,310	20,32,537	4,58,325	60,44,602	14,07,825	7,33,191	5,31,321	49,028	14,531	1,23,771	1,93,803	..	92,770	51,415	4,67,55,892
5	Refunds	43,588	76,866	16,44,428	29,209	28,256	1,51,079	2,67,200	19,179	1,691	6,368	..	..	1,881	..	..	..	22,69,745
6	Net demand (item 4 *minus* item 5)	18,70,349	86,92,660	2,26,94,882	20,03,328	4,30,069	58,93,523	11,40,625	7,14,012	5,29,630	42,660	14,531	1,23,771	1,91,922	..	92,770	51,415	4,44,86,147
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	34,819	7,26,071	22,046	1,79,846	33,701	2,59,695	1,37,269	..	16,737	11,135	..	79,775	9,213	..	..	51,413	15,61,720
8	*Add*—Excess collections and advance payments.	10,035	1,04,184	3,66,311	..	..	44,644	77	..	1,169	..	..	..	..	..	..	..	5,26,420
8A	*Add*—Unpaid refunds of the year under review.	..	2,430	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,430
8B	*Deduct*—Paid refunds of the previous year.	..	1,284	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,284
9	Net collections	18,45,565	80,71,919	2,30,39,147	18,23,482	3,96,368	56,78,472	10,03,433	7,14,012	5,14,062	31,525	14,531	43,996	1,82,709	..	92,770	2	4,34,51,993

RETURN No. II-A.

Classification of the super-tax demand for the years 1926-27 to 1930-31.

Serial No.	Classification.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	4,92,10,329	4,35,86,011	4,90,57,872	4,83,79,711	4,57,38,466
2	Arrears	16,55,498	35,20,808	41,20,549	23,62,515	10,76,670
3	Miscellaneous including penalties	4,00,857	17,882	1,100	37,900	—59,246
4	TOTAL OF ITEMS 1 TO 3 .	5,12,66,684	4,71,24,701	5,31,79,521	5,07,80,126	4,67,55,892
5	Refunds	13,02,466	8,57,489	22,16,916	30,30,661	22,69,745
6	Net demand (item 4 *minus* item 5)	4,99,64,218	4,62,67,212	5,09,62,605	4,77,49,465	4,44,86,147
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	39,93,930	57,88,400	24,88,277	20,29,948	15,61,720
8	*Add*—Excess collections and advance payments . . .	68,390	54,829	5,14,308	2,66,589	5,26,420
8A	*Add*—Unpaid refunds of the year under review . . .	29,266	12	4,573	1,283	2,430
8B	*Deduct*—Paid refunds of the previous year	11,811	26,014	85	938	1,238
9	Net Collections	4,60,56,133	4,05,07,639	4,89,93,124	4,59,86,451	4,34,51,993

RETURN No. III.

Refunds and adjustments under sections 48 and 49 of the Income-tax Act, 1922, granted in the year ending 31st March 1931.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.	
				Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
1	Below Rs. 2,000	Rs. A. P. ..	Rs. A. P. 0 1 7	49	Rs. 74,448	1,570	Rs. 4,190	520	Rs. 1,60,739	2,139	Rs. 2,43,377
2	Ditto	..	0 1 6	6,650	19,99,104	12,896	12,04,182	205	54,886	19,752	32,58,172
3	Rs. 2,000 to 4,999	0 0 5	0 1 2	..	..	5	57	494	1,08,361	499	1,08,418
4	Ditto	0 0 5	0 1 1	2,667	1,17,019	6,603	3,39,816	648	2,08,568	9,918	6,65,403
5	Rs. 5,000 to 9,999	0 0 6	0 1 0	2,369	1,51,902	5,607	4,87,161	206	73,468	8,182	7,12,531
6	„ 10,000 to 14,999	0 0 9	0 0 10	6	91	1	23	175	86,699	182	86,813
7	„ 15,000 to 19,999	0 0 9	0 0 9	1,546	1,30,162	4,850	5,31,126	390	2,01,164	6,786	8,62,452
8	Ditto	0 0 10	0 0 8	14	782	52	3,947	..	..	66	4,729
9	....	..	0 0 7	..	..	1	375	..	..	1	375
10	Rs. 20,000 to 29,999	0 1 0	0 0 6	625	48,876	2,065	2,30,310	268	1,44,609	2,958	4,23,795
11	Ditto	0 1 1	0 0 5	20	1,080	50	3,451	2	456	72	4,987
12	Rs. 30,000 to 39,999	0 1 3	0 0 3	313	21,454	812	64,478	136	54,272	1,261	1,40,204
13	Ditto	0 1 4	0 0 2	8	431	17	667	2	397	27	1,495
14	....	..	0 0 1	2	19	..	..	..	..	2	19
	Total	..	..	14,269	25,49,368	34,529	28,69,783	3,047	10,93,619	51,845	65,12,770

B.—UNDER SECTION 49.

Refunds to Companies . . . . . Rs. 92,18,630.

RETURN No. III-A.

Classification of income-tax collected from Companies, Registered firms and on Interest on Securities for the years 1926-27 to 1930-31.

Year.	Securities.			Companies.				Registered firms.			Total.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27 . . .	9,10,14,403	73,35,612	8,09,745	39,95,27,220	3,75,82,554	1,01,24,045	1,26,16,921	7,16,64,658	67,20,802	4,43,348	56,22,06,281	5,16,38,968	1,01,24,045	1,41,76,897
1927-28 . . .	9,66,77,752	78,76,643	11,30,634	38,75,72,341	3,62,99,914	95,36,992	1,23,59,940	7,43,71,937	69,64,534	6,17,795	55,86,22,030	5,11,41,091	95,36,992	1,41,02,360
1928-29 . . .	11,08,09,935	91,40,561	15,00,644	42,68,76,738	3,99,89,741	80,60,649	1,11,16,664	8,22,87,482	77,08,121	7,92,862	61,99,74,155	5,68,38,423	88,60,649	1,34,10,170
1929-30 . . .	12,20,99,914	96,96,721	15,73,924	45,14,60,399	4,23,11,010	1,09,50,983	1,29,03,802	7,94,37,634	74,39,534	10,01,523	65,29,97,947	5,94,47,265	1,09,50,983	1,55,69,249
1930-31 . . .	14,25,43,971	1,12,46,505	25,49,368	41,94,46,021	4,14,51,589	92,18,630	1,20,88,413	7,51,79,365	74,29,290	10,93,619	63,71,69,357	6,01,27,384	92,18,630	1,57,31,400

RETURN No. IV.

Statement showing income-tax collected in the various Provinces in the year ending 31st March 1931.

RETURN

Statement showing income-tax collected in the various

Serial No.	Name of Province.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally granted			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities an companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	6,00,14,732	23,10,746	1,34,462	42,32,180	4,18,668	548	54	4,48,246	44,357
2	Bombay	13,38,78,708	51,51,959	1,84,362	3,98,41,827	25,54,239	56,71,732	5,86,364	1,53,27,060	15,08,669
3	Bengal	13,00,54,072	56,40,901	5,49,427	9,25,894	87,660	..	..	1,12,71,720	11,15,340
4	United Provinces	3,98,06,475	15,64,746	83,648	26,10,193	2,53,520	..	..	2,69,906	26,035
5	Punjab	3,21,16,256	13,16,290	45,453	35,69,644	3,53,246	..	..	2,11,301	20,910
6	Burma	6,78,70,210	27,38,046	1,99,966	9,64,794	90,777	2,534	251	18,33,590	1,81,449
7	Bihar and Orissa	2,72,66,407	11,71,129	54,880	8,20,585	75,916	..	..	960	90
8	Central Provinces and Berar	1,46,17,383	5,96,941	26,971	5,35,937	53,036	..	..	19,021	1,882
9	Assam	2,27,09,876	9,36,907	91,003	67,903	6,728	..	..	12,853	1,272
10	North West Frontier Province	50,02,463	1,95,784	396	79,711	7,888	..	..	..	..
11	Delhi	2,75,65,557	12,64,777	61,128	7,41,089	73,337	..	..	..	..
12	Ajmer-Merwara	1,02,804	3,705	..	..	..	..	..	..	..
13	Baluchistan	3,39,564	9,427	930	..	..	..	..	..	..
14	Coorg	5,23,634	19,365	206	1,258	118	..	..	..	..
15	Mount Abu	168	4	..	..	..	..	..	..	..
16	Civil and Military Station, Bangalore.	11,49,071	42,341	4,870	..	..	..	..	..	..
17	Accountant General, Central Revenues.	8,17,184	22,914	..	5,29,66,338	37,78,280	..	..	3,333	330
18	Indo-European Telegraph Department.	3,42,427	11,252	..	..	..	..	..	..	..
19	Indian Posts and Telegraph Department.	1,37,74,677	4,05,531	..	31,118	3,079	..	..	70	7
20	Controller of Railway Accounts	6,16,67,946	20,95,353	..	..	..	..	..	..	..
21	Army, Military Works and Marine Department.	10,61,43,916	43,06,297	..	..	..	..	..	..	..
22	Audit Officer, Indian Stores Department.	15,63,960	58,677	..	..	..	..	..	..	..
23	Non-Residents Refund Circle, Bombay.	17,016	605	9	72,131	2,345	..	..	10,495	663
	TOTAL	74,73,44,506	2,98,63,697	14,37,711	10,74,60,602	77,58,832	56,74,814	5,86,669	2,94,08,555	29,01,004

No. IV.

Provinces in the year ending 31st March 1931.

both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.		Gross total of collections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,49,02,148	24,64,420	94,88,948	9,38,407	5,95,80,313	27,89,831	11,18,80,972	46,83,352	27,05,48,087	1,37,84,297
7,06,73,018	70,54,457	1,27,66,925	12,62,820	4,82,39,968	23,98,432	19,52,71,801	99,95,075	52,16,71,039	3,06,96,377
19,92,83,736	1,96,69,506	3,68,26,045	36,57,572	3,47,85,908	17,88,847	11,58,61,693	60,91,156	52,90,09,068	3,86,00,409
1,80,86,768	17,88,871	21,47,397	2,12,009	5,34,69,892	23,00,973	3,39,10,409	15,22,941	15,03,01,040	77,52,743
61,88,362	6,12,390	16,47,997	1,63,083	4,35,15,221	16,30,579	4,09,97,749	17,00,178	12,82,46,530	58,42,129
7,38,74,349	73,03,300	87,10,686	8,50,856	1,08,10,339	7,72,869	9,40,87,775	48,74,627	25,81,54,277	1,70,12,141
20,42,120	2,02,029	4,70,683	46,121	3,75,20,766	17,41,406	2,31,47,996	13,36,005	9,12,69,517	46,27,576
82,40,283	7,95,790	22,18,948	2,24,666	3,42,36,744	14,62,589	2,48,87,526	10,33,556	8,47,55,842	41,95,431
1,16,33,982	11,51,104	1,14,400	10,180	53,73,413	2,15,089	95,31,735	3,72,259	4,94,44,162	27,84,537
8,620	853	68,240	6,753	69,70,162	2,99,227	70,67,343	3,13,658	1,91,96,539	8,24,559
19,35,350	1,91,519	4,31,121	42,663	41,51,165	2,32,937	64,00,916	3,01,894	4,12,25,198	21,68,255
3,83,993	37,999	..	..	3,61,364	32,980	21,28,790	77,298	29,76,951	1,51,982
5,68,236	20,738	58,505	5,234	..	..	17,43,245	64,787	27,09,550	1,01,116
..	..	..	..	..	..	2,45,237	9,251	7,70,129	28,940
..	..	..	..	..	..	1,01,157	4,143	1,01,325	4,147
16,25,056	1,58,613	2,29,470	8,926	9,75,974	32,313	11,78,429	43,283	51,58,000	2,90,346
..	..	..	..	..	..	..	..	5,37,86,855	38,01,524
..	..	..	..	..	..	..	..	3,42,427	11,252
..	..	..	..	..	..	..	..	1,38,05,865	4,08,617
..	..	..	..	..	..	..	..	6,16,67,946	20,95,353
..	..	..	..	..	..	..	..	10,61,43,916	43,06,297
..	..	..	..	..	..	..	..	15,63,960	58,677
..	..	..	..	..	..	1,71,404	6,239	2,71,046	9,361
41,94,46,021	4,14,51,589	7,51,79,365	74,29,290	39,99,91,229	1,56,98,072	66,86,14,177	3,24,29,702	2,39,31,19,269	13,95,56,506

RETURN

Statement showing income-tax collected in the various

Serial No.	Name of Province.	Deductions.				Net income and tax collected.		*Add*— excess collections and miscellaneous.	*Add*— penalties (actual collections).	Total.
		(*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.					
		(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	Amount collected.	Amount collected.	Amount collected (columns 27, 28 and 29).
1	2	22	23	24	25	26	27	28	29	30
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	84,35,663	5,46,078	33,352	25,188	26,21,12,424	1,31,79,679	40,580	63,844	1,32,84,103
2	Bombay	1,91,45,560	16,04,305	1,29,989	22,276	50,25,25,479	2,89,39,898	79,134	38,003	2,90,57,035
3	Bengal	2,23,78,985	19,50,182	72,195	59,861	50,66,30,083	3,65,18,171	1,61,089	12,549	3,66,91,809
4	United Provinces	30,76,373	1,90,750	10,189	20,478	14,72,24,667	75,31,331	27,859	36,694	75,95,884
5	Punjab	52,64,254	3,32,895	23,124	12,453	12,29,82,276	54,73,657	15,782	32,640	55,22,079
6	Burma	48,44,144	3,46,793	49,700	56,081	25,33,10,133	1,65,59,567	55,587	43,559	1,66,58,713
7	Bihar and Orissa	60,40,235	4,15,275	8,362	8,150	3,52,29,282	41,95,789	8,863	25,822	42,30,474
8	Central Provinces and Berar	29,27,475	1,99,632	16,294	11,226	8,18,28,367	39,68,279	40,229	41,264	40,49,772
9	Assam	4,75,243	28,254	16,686	7,199	4,89,68,919	27,32,398	6,046	6,150	27,44,594
10	North West Frontier Province	7,08,173	34,293	3,922	..	1,84,88,366	7,86,344	1,324	8,305	7,95,973
11	Delhi	15,81,120	1,19,726	6,215	11,637	3,96,44,078	20,30,677	509	1,628	20,32,814
12	Ajmer-Merwara	..	13,993	1,665	2,563	29,76,951	1,33,761	7,738	160	1,41,659
13	Baluchistan	27,943	922	584	2,322	26,81,607	97,288	646	1,138	99,072
14	Coorg	2,219	208	..	..	7,67,910	28,732	208	82	29,022
15	Mount Abu	..	..	..	..	1,01,325	4,147	..	..	4,147
16	Civil and Military Station, Bangalore.	79,033	4,025	467	..	50,78,967	2,85,854	101	648	2,86,603
17	Accountant General, Central Revenues.	..	..	..	..	5,37,86,855	38,01,524	..	..	38,01,524
18	Indo-European Telegraph Department.	..	..	..	..	3,42,427	11,252	..	..	11,252
19	Indian Posts and Telegraph Department.	..	..	..	..	1,38,05,865	4,08,617	..	..	4,08,617
20	Controller of Railway Accounts	..	..	..	..	6,16,67,946	20,95,353	..	..	20,95,353
21	Army, Military Works and Marine Department.	..	..	..	..	10,61,43,916	43,06,297	..	..	43,06,297
22	Audit Officer, Indian Stores Department.	..	..	..	..	15,63,960	58,677	..	..	58,677
23	Non-Residents Refund Circle, Bombay.	99,05,726	9,98,060	..	6,093	—96,34,680	—9,94,292	13,568	..	—9,80,724
	TOTAL	8,48,92,146	67,85,391	3,72,653	2,45,522	2,30,82,27,123	13,21,53,000	4,59,263	3,12,486	13,29,24,749

Interest on tax free securities . . . . . Rs. 4,11,45,947

No. IV—*contd.*

Provinces in the year ending 31st March 1931—*contd.*

Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	*Deduct*—Amounts paid as money order commission for sending refunds.	TOTAL.	*Add*—Unpaid refunds of the year under review, etc.	*Deduct*—Refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—Refunds or rebates under Section 49 and as per arrangement with Indian States.	Net total.	Number of assessees
31	32	33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,88,988	109	1,28,95,006	..	..	5,09,948	1,23,85,058	40,990
8,77,983	898	2,81,78,154	85,956	87,634	3,46,854	2,78,29,622	70,728
6,75,642	170	3,60,15,997	..	..	47,20,155	3,12,95,842	46,473
1,16,987	10	74,78,887	15,281	32,314	6,12,666	68,49,188	24,354
76,934	5	54,45,140	8,805	13,503	..	54,40,442	24,218
1,86,409	4	1,64,72,300	..	66,995	30,47,752	1,33,57,553	26,071
31,712	74	41,98,688	..	127	..	41,98,561	14,047
67,742	104	39,81,926	11,223	12,492	1,97,039	37,83,618	14,201
12,341	4	27,32,249	..	..	5,48,532	21,83,717	5,319
2,124	..	7,93,849	1,842	19,819	..	7,75,872	3,331
26,641	..	20,06,173	5,929	7,304	..	20,04,798	7,897
3,941	..	1,37,718	..	..	..	1,37,718	530
5,290	..	93,782	..	..	22,051	71,731	533
251	..	28,771	..	..	..	28,771	158
..	..	4,147	..	25	..	4,122	24
1,860	..	2,84,743	..	..	54,761	2,29,982	699
..	..	38,01,524	..	..	..	38,01,524	267
..	..	11,252	..	..	..	11,252	100
..	..	4,08,617	..	..	..	4,08,617	4,116
..	..	20,95,353	..	..	..	20,95,353	17,395
..	..	43,06,297	..	..	..	43,06,297	16,451
..	..	58,677	..	..	..	58,677	253
—8,09,789	—1,136	—17,91,649	..	—8,708	348	17,83,289	276
32,84,634	2,514	12,96,37,601	1,28,536	2,31,505	1,00,60,106	11,94,74,526	3,18,516

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	Deductions at source or collections (including cases under Section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally granted								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	7,25,74,905	18,98,283	51,975	..	..	..	..	..	..
II	2,500 ,, 2,999	5,29,85,470	13,82,038	24,407	..	..	..	..	..	..
III	3,000 ,, 3,499	4,87,86,713	12,90,602	20,874	..	..	..	..	..	..
IV	3,500 ,, 4,999	9,83,36,962	26,30,803	37,968	..	..	..	..	..	..
V	5,000 ,, 7,499 . . .	10,70,59,680	33,74,418	84,906	..	..	..	..	..	..
VI	7,500 ,, 9,999	7,95,38,705	26,42,534	45,498	..	..	..	..	..	..
VII	10,000 ,, 12,499	6,05,58,562	27,98,592	1,51,244	..	..	..	..	..	..
VIII	12,500 ,, 14,999	4,59,47,764	21,39,940	70,308	..	..	..	..	..	..
IX	15,000 ,, 19,999	6,15,19,325	31,05,654	82,235	..	..	..	..	..	..
X	20,000 ,, 24,999	3,77,41,386	24,62,010	1,38,049	..	..	..	..	..	..
XI	25,000 ,, 29,999	2,57,84,640	17,30,787	80,944	..	..	..	..	..	..
XII	30,000 ,, 39,999	2,31,76,889	18,75,057	1,58,282	..	..	..	..	..	..
XIII	40,000 ,, 49,999	1,01,90,241	9,70,507	1,39,641	..	..	..	..	..	..
XIV	50,000 and over	1,21,49,305	1,44,627	3,51,322	..	..	..	..	..	..
XV	Unclassified income :— (*a*) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(*b*) covered by anticipatory certificates,	1,09,93,959	4,17,845	58	10,74,60,602	77,58,832	56,74,814	5,86,669	2,94,08,555	29,01,004
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	74,73,44,506	2,98,63,697	14,37,711	10,74,60,602	77,58,832	56,74,814	5,86,669	2,94,08,555	29,01,004

No. IV-A.

various Provinces in the year ending 31st March 1931.

or both are enhanced on appeal or revision after collection of the original demand, for insurance premia, etc., under Section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.		Gross total of co llections and deductions at source.	
Companies.		Registered firms.							
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	2,36,62,579	6,14,221	4,23,07,060	11,03,393	13,85,44,544	36,67,872
..	..	..	..	1,82,66,347	4,75,505	3,38,16,795	8,79,249	10,50,68,612	28,11,199
..	..	..	..	1,88,08,885	4,90,042	3,42,17,402	8,90,745	10,18,13,000	26,92,263
..	..	..	..	4,50,25,720	11,74,824	8,27,29,852	21,26,127	22,60,92,534	59,69,994
..	..	..	..	5,36,88,124	16,90,007	9,55,42,904	29,85,052	25,62,90,708	81,34,383
..	..	..	..	3,58,14,520	11,32,115	6,74,05,319	21,09,040	18,27,58,544	59,29,187
..	..	..	..	2,55,61,604	11,95,676	4,77,04,830	22,35,357	13,38,24,996	63,80,869
..	..	..	..	1,50,12,589	7,05,379	35,75,562	14,43,410	9,15,35,915	43,59,037
..	..	..	..	2,28,43,421	11,85,805	1,00,01,967	26,09,286	13,43,64,713	69,82,980
..	..	..	..	1,43,95,254	9,74,421	3,22,34,951	21,76,899	3,43,71,591	57,51,379
..	..	..	..	92,64,886	6,28,604	2,23,32,235	14,81,710	5,73,81,761	39,22,045
..	..	..	..	1,29,96,502	10,63,790	3,01,94,605	25,01,004	6,63,67,996	55,98,133
..	..	..	..	83,82,165	8,21,996	1,93,70,039	19,34,899	3,79,42,445	38,67,043
7,28,840	36,631	..	..	3,62,20,168	35,43,299	7,99,65,825	79,33,693	12,90,64,138	1,30,09,572
..	..	..	..	..	..	..	..	..	..
41,87,17,181	4,14,14,958	7,51,79,365	74,29,290	48,465	2,388	2,14,831	19,566	64,76,97,772	6,04,54,117
..	..	..	..	..	..	..	..	..	..
41,94,46,021	4,14,51,589	7,51,79,365	74,29,290	33,99,91,229	1,56,98,072	66,86,14,177	3,24,29,702	2,39,31,19,269	13,95,56,566

RETURN No. IV-A—*contd.*

Classification of grades of income-tax collected in the various Provinces in the year ending 31st March 1931—*contd.*

Serial No.	Grade of income.	Deductions.				Net income and tax collected.		Number of assessees.
		On account of cash refunds— (1) due to refund of tax paid *after* collection. (2) due through Section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through Section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income.	Tax.	Tax abated.	Tax.	Income. (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	31,89,582	85,255	86,276	12,609	13,53,54,962	34,33,732	67,589
II	2,500 ,, 2,999	14,85,806	40,076	43	3,404	10,35,82,806	27,67,676	39,572
III	3,000 ,, 3,499	14,36,603	38,965	2	4,033	10,03,86,397	26,49,263	32,737
IV	3,500 ,, 4,999	27,31,524	78,995	167	14,558	22,33,61,010	58,76,274	55,835
V	5,000 ,, 7,499	31,84,447	1,09,774	33,867	21,531	25,31,06,261	79,69,211	45,918
VI	7,500 ,, 9,999	30,99,167	1,13,634	138	44,974	17,96,59,377	57,70,441	22,828
VII	10,000 ,, 12,499	28,31,459	1,37,067	1,21,864	13,808	13,09,93,537	61,08,630	13,710
VIII	12,500 ,, 14,999	16,59,464	83,608	538	18,216	8,98,76,451	41,03,675	7,614
IX	15,000 ,, 19,999	25,33,200	1,41,598	9,402	37,880	13,18,31,513	67,94,100	8,853
X	20,000 ,, 24,999	21,23,451	1,51,733	51,047	17,713	8,22,48,140	55,30,886	4,652
XI	25,000 ,, 29,999	16,85,857	1,16,037	..	17,775	5,56,95,904	37,88,233	2,613
XII	30,000 ,, 39,999	23,89,365	1,98,756	42,957	14,664	6,39,78,631	53,42,756	2,570
XIII	40,000 ,, 49,999	16,15,000	1,59,241	26,662	4,293	3,63,27,445	36,76,847	1,304
XIV	50,000 and over	84,88,563	8,16,461	135	7,824	12,05,75,575	1,21,85,152	2,154
XV	Unclassified income :— (*a*) taxed at source at the maximum rate.	..	..	..	..	..	..	..
	(*b*) covered by anticipatory certificates.	4,64,48,658	44,86,205	55	12,240	60,12,49,114	5,59,55,617	10,567
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..
	TOTAL .	8,48,92,146	67,85,391	3,72,653	2,45,522	2,30,82,27,123	13,21,53,000	3,18,516

	TOTAL (COLUMN 27) .	13,21,53,000
Add—Excess collections and miscellaneous		4,59,263
Add—Penalties (actual collections)		3,12,486
	TOTAL . .	13,29,24,749
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15		32,84,634
Deduct—Amounts paid as money order commission for sending refunds		2,514
	TOTAL .	12,96,37,601
Add—Unpaid refunds of the year under review		1,28,536
Deduct—Refunds paid on account of previous year and other miscellaneous refunds		2,31,505
Deduct—Refunds or rebates under section 49 and as per arrangement with Indian States		1,00,60,106
	NET TOTAL	11,94,74,526

RETURN No. IV-B.

Classification by Provinces of the number of assessees shown in Return No. IV according to grades during 1930-31.

Serial No.	Grades of Income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Delhi.	Ajmer-Merwara.	Baluchistan.	Coorg.	Mount Abu.	Civil and Military, Station Bangalore.	India, Central.	Non-Residents' Refund Circle, Bombay.	Total.
1	2	3		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs. Rs.																			
I.	2,000 to 2,499 .	6,601	17,891	7,456	5,340	5,206	5,249	2,373	3,205	983	669	1,772	165	184	43	8	87	10,297	60	67,589
II	2,500 ,, 2,999 .	5,178	8,594	4,698	3,165	3,273	3,562	1,462	1,903	504	484	1,001	61	63	20	3	81	5,499	21	39,572
III	3,000 ,, 3,499 .	4,397	6,756	4,043	2,714	2,747	3,053	1,404	1,596	463	407	915	54	49	13	2	75	4,027	22	32,737
IV	3,500 ,, 4,999 .	7,853	12,199	7,419	4,394	4,417	4,248	2,488	2,728	950	639	1,420	106	86	26	4	144	6,683	31	55,835
V	5,000 ,, 7,499 .	6,590	9,660	6,772	3,332	3,736	3,267	2,378	2,149	887	456	932	66	76	27	4	132	5,397	57	45,918
VI	7,500 ,, 9,999 .	3,427	4,566	4,006	1,568	1,813	1,962	1,171	1,051	518	222	460	27	26	8	..	65	1,918	20	22,828
VII	10,000 ,, 12,499 .	1,838	3,014	2,174	813	936	1,247	714	492	320	154	306	14	20	7	..	31	1,605	25	13,710
VIII	12,500 ,, 14,999 .	1,115	1,606	1,197	532	473	744	339	275	170	91	167	5	5	3	1	23	861	7	7,614
IX	15,000 ,, 19,999 .	1,254	1,902	1,492	559	549	820	405	318	194	87	166	8	9	3	1	18	1,062	6	8,853
X	20,000 ,, 24,999 .	711	970	748	248	310	478	221	152	109	46	145	3	5	1	1	5	488	11	4,652
XI	25,000 ,, 29,999 .	429	575	414	156	150	276	121	84	40	31	92	2	1	1	..	2	235	4	2,613
XII	30,000 ,, 39,999 .	413	625	432	152	126	289	148	93	37	16	107	1	2	1	..	3	113	12	2,570
XIII	40,000 ,, 49,999 .	223	390	209	87	63	141	62	29	16	6	63	1	..	..	..	..	14	..	1,304
XIV	50,000 and over .	237	675	537	110	92	244	100	54	15	19	57	6	4	..	..	1	3	..	2,154
XV	Unclassified . .	724	1,305	4,876	1,184	327	491	661	162	113	4	294	11	3	..	..	32	380	..	10,567
	TOTAL .	40,990	70,728	46,473	24,354	24,218	26,071	14,047	14,291	5,319	3,331	7,897	530	533	153	24	699	38,582	276	318,516

RETURN No. IV-C.

Statement showing the number of assesses shown in Return No. IV-B according to the grade for the years 1926-27 to 1930-31.

Year.	2,000 to 2,499.	2,500 to 2,999.	3,000 to 3,499.	3,500 to 4,999.	5,000 to 7,499.	7,500 to 9,999.	10,000 to 12,499.	12,500 to 14,999.	15,000 to 19,999.	20,000 to 24,999.	25,000 to 29,999.	30,000 to 39,999.	40,000 to 49,999.	50,000 and over.	Unclassified.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1926-27 . .	69,063	36,629	30,235	53,006	43,602	21,027	13,408	6,840	8,407	4,859	2,781	2,755	1,281	2,405	4,674	3,00,972
1927-28 . .	68,403	36,759	31,102	53,675	43,685	21,745	13,481	6,869	8,680	4,988	2,741	2,724	1,279	2,561	9,235	3,07,927
1928-29 . .	69,707	38,018	32,344	56,393	46,353	22,963	14,278	7,175	9,126	5,000	2,830	2,847	1,410	2,484	9,820	3,20,748
1929-30 . .	68,331	40,365	33,129	56,971	47,011	23,983	14,398	7,395	9,497	5,094	2,876	2,876	1,488	2,504	10,801	3,26,719
1930-31 . .	67,589	39,572	32,737	55,835	45,918	22,828	13,710	7,614	8,853	4,652	2,613	2,570	1,304	2,154	10,567	3,18,516

RETURN No. IV-D.

Statement showing income-tax collected in the various provinces for the year 1926-27 to 1930-31.

Year.	Deductions at source or collections (including cases under Section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc., under Section 15).								
	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collections at the same rate.	Interest on securities of					
				Government of India.		Local Government.		Local authorities and Companies.	
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	69,15,85,603	2,73,08,456	15,89,845	9,10,14,403	73,35,612	(a)	(a)	(a)	(a)
1927-28	70,23,42,069	2,77,82,240	12,44,175	6,74,69,867	51,41,707	34,126	3,080	2,91,73,759	27,31,856
1928-29	72,11,34,258	2,85,49,362	13,37,032	7,35,58,849	56,52,823	60,98,826	5,71,763	3,11,52,260	29,15,975
1929-30	74,52,12,553	2,91,76,421	14,76,326	8,68,66,791	63,67,625	56,00,544	5,55,270	2,96,32,579	27,73,826
1930-31	74,73,44,506	2,98,63,697	14,37,711	10,74,60,602	77,58,832	56,74,814	5,86,669	2,94,08,555	29,01,004

(a) Separate figures not available.

RETURN No. IV-D—*contd.*

Statement showing income-tax collected in the various provinces for the year 1926-27 to 1930-31—*contd.*

Year.	Deductions at source or collections (including cases under Section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc., under Section 15).								Gross total of collections and deductions at source.		Deductions.			
	Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 16.				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through Sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through Section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.
	Companies.		Registered firms.											
	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5, 7, 9, 11, 13, 15 and 17).	Tax (columns 3, 4, 6, 8, 10, 12, 14, 16 and 18).	Income.	Tax.	Tax abated.	Tax.
1	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	39,95,27,220	3,75,82,554	7,16,64,658	67,20,802	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	2,31,11,61,348	13,08,65,663	5,84,29,564	33,51,112	5,26,664	2,43,304
1927-28	38,75,72,341	3,62,99,914	7,43,71,937	69,64,534	31,43,17,054	1,43,98,529	75,44,33,393	3,56,30,331	2,32,97,14,546	13,01,96,966	6,20,93,286	44,22,399	4,98,688	2,77,603
1928-29	42,68,76,738	3,99,89,741	8,22,87,482	77,08,121	34,54,34,524	1,61,20,358	75,84,90,074	3,67,60,927	2,44,50,33,011	13,96,06,102	8,52,83,199	61,46,210	4,94,770	2,37,693
1929-30	45,14,60,399	4,23,11,010	7,94,37,634	74,39,534	37,84,92,565	1,76,39,262	75,47,83,693	3,63,53,535	2,53,14,86,758	14,40,92,809	8,01,59,101	59,75,075	4,73,197	2,51,938
1930-31	41,94,46,021	4,14,51,589	7,51,79,365	74,29,290	33,99,91,229	1,56,98,072	66,86,14,177	3,24,29,702	2,39,31,19,269	13,95,56,566	8,48,92,146	67,85,391	3,72,653	2,45,522

RETURN No. IV-D—*concld.*

Statement showing income-tax collected in the various provinces for the year 1926-27 to 1930-31—*concld.*

Year.	Net income and tax collected.		*Add*—Excess collections and miscellaneous.	*Add*—Penalties (actual collections).	Total.	*Deduct*—Refunds and rebates at 3, 6, 9, 12 and 18 pies on account of incomes shown in columns 5 to 14.	*Deduct*—Amounts paid as money order commission for sending refunds.	Total.	*Add*—Unpaid refunds of the year under review, etc.	*Deduct*—Refunds paid on account of previous year and other miscellaneous refunds.	*Deduct*—Refunds or rebates under Section 49 and as per arrangement with Indian States.	Net Total.	Number of assessees.
	Income (column 19 *minus* column 21).	Tax collected (column 20 *minus* columns 22, 23 and 24).	Amount collected.	Amount collected.	Amount collected (columns 26, 27 and 28).								
1	25	26	27	28	29	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	2,25,27,31,784	12,67,44,583	2,86,200	4,33,673	12,74,64,456	..	..	12,74,64,456	..	1,32,862	..	12,73,31,594	3,00,972
1927-28	2,26,76,21,260	12,49,98,276	2,86,145	5,62,697	12,58,47,118	17,68,338	1,528	12,40,77,251	70,670	1,09,098	94,16,427	11,47,31,494	3,07,972
1928-29	2,35,97,49,812	13,27,27,429	4,49,234	4,42,314	13,36,18,977	19,60,623	811	13,16,57,543	1,15,521	1,28,715	90,39,208	12,25,47,523	3,20,748
1929-30	2,45,13,27,657	13,73,92,599	5,57,191	3,82,413	13,83,32,203	22,87,247	9,817	13,60,35,139	1,48,374	3,72,375	1,05,81,506	12,52,29,632	3,26,719
1930-31	2,30,82,27,123	13,21,53,000	4,59,263	3,12,486	13,29,24,749	32,84,634	2,514	12,96,37,601	1,28,536	2,31,505	1,00,60,106	11,94,74,526	3,18,516

RETURN

Statement showing income-tax collected in the Major Provinces in the year ending 31st Devolution

Serial No.	Province.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras . . .	6,00,14,732	23,10,746	1,34,462	42,32,180	4,18,668	548	54	4,48,246	44,357
2	Bombay . .	13,38,78,708	51,51,959	1,84,362	3,98,41,827	25,54,239	56,71,732	5,86,864	1,53,27,060	15,08,669
3	Bengal . . .	13,00,54,072	56,40,901	5,49,427	9,25,894	87,660	..	..	1,12,71,720	11,15,340
4	United Provinces .	3,98,06,475	15,64,746	83,648	26,10,193	2,53,520	..	..	2,69,906	26,035
5	Punjab . . .	3,21,16,256	13,16,290	45,453	35,69,644	3,53,246	..	..	2,11,301	20,910
6	Burma . . .	6,78,70,210	27,88,046	1,99,966	9,64,794	90,777	2,534	251	18,33,590	1,81,449
7	Bihar and Orissa .	2,72,66,407	11,71,129	54,880	8,20,585	75,916	..	..	960	90
8	Central Provinces and Berar.	1,46,17,383	5,96,941	26,971	5,35,937	53,036	..	..	19,021	1,882
9	Assam . . .	2,27,09,876	9,36,907	91,003	67,903	6,723	..	..	12,853	1,272
	TOTAL .	52,83,34,119	2,14,27,665	13,70,172	5,35,68,957	38,98,785	56,74,814	5,86,669	2,93,94,657	29,00,004

No. IV-E.

March 1931, on income in respect of which the Provincial Government has a share under Rule 15.

BOTH ARE ENHANCED ON APPEAL OR REVISION AFTER COLLECTION OF THE ORIGINAL DEMAND ORIGINALLY GRANTED FOR INSURANCE PREMIA, ETC., UNDER SECTION 15).

Profits of				Income of Hindu undivided families.		All other incomes not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,49,02,148	24,64,420	94,88,948	9,38,407	5,95,80,313	27,89,831	11,18,80,972	46,68,852
7,06,73,018	70,54,457	1,27,66,925	12,62,820	4,82,39,968	23,98,432	19,52,71,801	99,95,075
19,92,83,736	1,96,69,506	3,68,26,045	36,57,572	3,47,85,908	17,88,847	11,58,61,693	60,91,156
1,80,86,768	17,88,871	21,47,397	2,12,009	5,34,69,892	23,00,978	3,89,10,409	15,22,941
61,88,362	6,12,390	16,47,997	1,63,083	4,35,15,221	16,30,579	4,09,97,749	17,00,178
7,38,74,349	73,03,300	87,10,686	8,50,856	1,08,10,339	7,72,869	9,40,87,775	48,74,627
20,42,120	2,02,029	4,70,683	46,121	3,75,20,766	17,41,406	2,31,47,996	13,86,005
82,40,283	7,95,790	22,18,948	2,24,666	3,42,36,744	14,62,589	2,48,87,526	10,63,556
1,16,33,982	11,51,104	1,14,400	10,180	53,73,413	2,15,089	95,81,735	3,72,259
41,49,24,766	4,10,41,867	7,43,92,029	73,65,714	32,75,32,564	1,51,00,615	64,95,77,656	3,16,09,149

Interest on tax-free securities . . . . . Rs. 4,00,95,000

RETURN No. IV-E—*contd.*

Statement showing income-tax collected in the Major Provinces in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Province.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.	
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.		
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).
1	2	20	21	22	23	24	25	26	27
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	27,05,48,087	1,37,84,297	84,35,663	5,46,078	33,352	25,188	26,21,12,424	1,31,79,679
2	Bombay	52,16,71,039	3,06,96,377	1,91,45,560	16,04,305	1,29,898	22,276	50,25,25,479	2,89,39,898
3	Bengal	52,90,09,068	3,86,00,409	2,23,78,985	19,50,182	72,195	59,861	50,66,30,083	3,65,18,171
4	United Provinces	15,03,01,040	77,52,743	30,76,373	1,90,750	10,189	20,473	14,72,24,667	75,31,331
5	Punjab	12,82,46,530	58,42,129	52,64,254	3,32,895	23,124	12,453	12,29,82,276	54,73,657
6	Burma	25,81,54,277	1,70,12,141	48,44,144	3,46,793	49,700	56,081	25,33,10,133	1,65,59,567
7	Bihar and Orissa	9,12,69,517	46,27,576	60,40,235	4,15,275	8,362	8,150	8,52,29,282	41,95,789
8	Central Provinces and Berar.	8,47,55,842	41,95,431	29,27,475	1,99,632	16,294	11,226	8,18,28,367	39,68,279
9	Assam	4,94,44,162	27,84,537	4,75,243	28,254	16,686	7,199	4,89,68,919	27,32,398
	TOTAL	2,08,33,99,562	12,52,95,640	7,25,87,932	56,14,164	3,59,800	2,22,907	2,01,09,11,630	11,90,98,769

RETURN No. V.-

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1931.

Serial No.	Province.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.		
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
1	Madras	107	1,00,60,496	4,73,616	59	2,30,11,472	12,60,091	13	10,14,425	25,673	47	54,50,334	1,19,738
2	Bombay	468	5,05,81,835	26,95,958	244	8,79,65,049	46,75,954	64	58,51,512	1,77,609	73	1,27,96,712	4,89,658
3	Bengal	551	8,67,72,362	96,63,936	440	26,64,76,839	1,28,50,996	60	1,12,84,629	16,55,028	42	61,62,526	3,53,288
4	United Provinces	47	53,84,514	4,82,529	28	1,80,59,428	10,44,099	7	6,87,824	25,394	34	48,26,586	3,00,668
5	Punjab	37	24,79,110	43,290	30	60,97,104	2,87,319	3	3,83,345	20,759	17	19,45,179	78,256
6	Burma	151	1,32,48,061	4,99,627	52	7,92,88,438	47,93,037	60	56,42,249	2,85,797	24	31,77,808	1,83,596
7	Bihar and Orissa	42	73,60,770	11,48,143	8	17,36,060	81,315	4	3,21,987	8,260	21	21,09,107	42,661
8	Central Provinces and Berar	21	24,05,622	1,35,774	9	85,35,945	4,93,269	7	5,14,250	7,726	16	26,02,367	98,488
9	Assam	10	7,55,670	17,933	8	1,03,01,983	4,86,437	1	3,06,647	10,358	..	..	..
10	North-West Frontier Province	6	5,41,023	18,414	..	..	..	4	2,47,615	3,224	3	3,85,364	16,255
11	Delhi	32	24,98,260	70,614	4	15,24,672	82,792	5	3,43,430	6,326	8	8,83,296	24,858
12	Baluchistan	1	188	12	1	2,32,304	14,519	..	..	..	..	..	..
13	Ajmer-Merwara	2	1,22,688	1,536	3	3,54,042	12,753	..	..	..	3	4,61,072	29,707
14	Civil and Military Station, Bangalore	2	1,81,731	3,023	6	15,85,959	89,747	..	..	..	..	..	..
15	Non-Residents Refund circle	..	..	2	..	..	..	..	..	..	..	..	..
	TOTAL	1,477	18,23,92,330	1,52,54,407	892	50,51,69,295	2,61,72,328	228	2,65,97,913	22,26,154	288	4,08,00,351	17,32,173

RETURN No. V—*contd.*

Statement showing collections of super-tax in the various Provinces in the year ending 31st March 1931—*contd.*

Serial No.	Province.	Total Collections.			Refunds.	Net collections.	*Add*— Excess collections and miscellaneous.	*Add*— Penalties (Actual collections).	Total.	*Add*— On account of unpaid refunds.	*Deduct*— Refunds paid on account of previous year.	Net Total.
		Number of assessees.	Income.	Amount of tax.								
1	2	15	16	17	18	19	20	21	22	23	24	25
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	226	3,95,36,727	18,79,118	43,588	18,35,530	10,035	..	18,45,565	..	..	18,45,565
2	Bombay	849	15,71,95,108	80,39,179	76,866	79,62,313	1,07,638	822	80,70,773	2,430	1,284	80,71,919
3	Bengal	1,093	37,06,96,356	2,45,23,248	17,81,006	2,27,42,242	2,96,905	..	2,30,39,147	..	..	2,30,39,147
4	United Provinces	116	2,89,58,352	18,52,690	29,208	18,23,482	..	..	18,23,482	..	..	18,23,482
5	Punjab	87	1,09,04,738	4,24,624	28,331	3,96,293	..	..	3,96,293	..	..	3,96,293
6	Burma	287	10,13,56,556	57,62,057	1,51,079	56,10,978	2,743	..	56,13,721	64,751	..	56,78,472
7	Bihar and Orissa	75	1,15,27,924	12,80,379	2,77,023	10,03,356	77	..	10,03,433	..	..	10,03,433
8	Central Provinces and Berar	53	1,40,58,184	7,35,257	22,251	7,13,006	1,054	..	7,14,060	..	..	7,14,060
9	Assam	19	1,13,64,300	5,14,728	1,835	5,12,893	1,169	..	5,14,062	..	..	5,14,062
10	North-West Frontier Province	13	11,74,002	37,893	6,368	31,525	..	..	31,525	..	..	31,525
11	Delhi	49	52,49,658	1,84,590	1,881	1,82,709	..	..	1,82,709	..	..	1,82,709
12	Baluchistan	2	2,32,492	14,531	..	14,531	..	..	14,531	..	..	14,531
13	Ajmer-Merwara	8	9,37,802	43,996	..	43,996	..	..	43,996	..	..	43,996
14	Civil and Military Station, Bangalore	8	17,67,690	92,770	..	92,770	..	..	92,770	..	..	92,770
15	Non-Residents Refund circle, Bombay	..	..	2	..	..	..	..	..	..	..	2
	Total	2,885	75,49,59,889	4,53,85,062	24,19,436	4,29,65,626	4,19,621	822	4,33,86,069	67,181	1,284	4,34,51,966

RETURN No. V-A.

Statement showing collections of super-tax by grades in the year ending 31st March 1931.

Serial No.	Grades.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Income from Hindu Undivided Families.			Total Collections.			Refunds.	Net Collections.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	1,016	7,20,94,049	12,50,551	295	2,20,31,060	4,15,846	161	1,07,36,324	1,83,884	146	1,30,91,926	1,14,179	1,618	11,79,53,359	19,64,460	1,97,012	17,67,448
II	1,00,001 „ 1,50,000	233	3,00,12,594	12,31,383	132	1,71,76,141	6,38,304	43	52,00,846	2,35,729	76	1,03,61,819	2,86,303	484	6,27,51,400	23,91,719	1,28,907	22,62,810
III	1,50,001 „ 2,00,000	85	1,50,70,955	9,37,680	87	1,56,61,635	6,85,804	13	19,67,055	1,23,776	30	49,91,367	2,53,320	215	3,76,91,012	20,00,580	1,70,689	18,29,891
IV	2,00,001 „ 2,50,000	44	1,07,64,933	7,76,994	67	1,60,55,145	7,24,134	3	7,13,153	61,053	20	48,31,444	2,66,025	134	3,23,64,675	18,28,206	43,803	17,84,403
V	2,50,001 „ 3,00,000	31	88,27,963	8,53,038	38	1,03,73,082	5,16,907	2	7,82,130	73,808	6	19,56,572	1,42,997	77	2,19,39,747	15,86,750	1,66,499	14,20,251
VI	3,00,001 „ 3,50,000	11	35,23,851	3,95,410	32	1,05,03,006	5,56,437	1	3,49,313	43,596	4	12,73,868	1,37,131	48	1,56,50,038	11,32,574	65,429	10,67,145
VII	3,50,001 „ 4,00,000	11	44,71,603	5,28,889	21	82,99,873	4,25,841	1	3,60,626	46,462	2	7,00,649	61,622	35	1,38,32,751	10,62,814	1,03,498	9,59,316
VIII	4,00,001 „ 4,50,000	11	46,36,965	5,83,303	20	85,48,718	4,71,795	1	3,36,717	38,898	1	12,79,292	88,817	33	1,53,01,692	11,82,813	77,136	11,05,677
IX	4,50,001 „ 5,00,000	9	42,59,095	5,30,828	21	1,00,63,410	6,02,371	1	4,68,237	76,627	1	4,97,635	82,073	32	1,52,88,377	11,91,909	15,342	11,76,567
X	5,00,001 „ 5,50,000	6	32,81,389	6,75,037	24	1,33,73,165	8,92,063	..	..	..	..	5,12,179	20,645	30	1,71,66,733	15,87,745	1,94,784	13,92,961
XI	5,50,001 and more .	20	2,54,48,933	74,91,284	155	37,30,84,060	2,03,42,826	2	51,83,512	13,42,321	2	13,03,600	2,79,061	179	40,50,20,105	2,94,55,492	12,56,337	2,81,99,155
	Total .	1,477	18,23,92,330	1,52,54,407	892	50,51,69,295	2,62,72,328	228	2,65,97,913	22,26,154	288	4,08,00,351	17,32,173	2,885	75,49,59,889	4,53,85,062	24,19,436	4,29,65,626

Add—Excess collections and miscellaneous .	4,19,621
Add—Penalties (actual collections) . . .	822
Add—On account of unpaid refunds . .	67,181
Deduct—Refunds paid on account of previous year	1,284
Total .	4,34,51,966

RETURN No. V-B.

Statement showing collections of super-tax for the years 1926-27 to 1930-31.

Year.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net Collections.	*Add*—Excess Collections and Miscellaneous.	*Add*—Penalties (Actual Collections).	Total.	*Add* + *deduct*— net recoveries or refunds on account of adjustment.	Net Total.
	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27 .	1,521	..	1,66,88,865	848	..	2,55,72,468	389	..	31,55,212	251	..	18,98,122	3,009	..	4,73,14,667	3,54,017	4,59,60,650	68,463	878	4,60,29,991	+26,142	4,60,56,133
1927-28 .	1,466	18,03,60,058	1,36,89,701	862	44,47,98,225	2,47,51,054	338	2,83,31,890	12,63,418	286	3,89,53,393	16,36,464	2,952	69,29,43,566	4,13,40,637	8,80,328	4,04,60,309	61,574	11,138	4,05,33,021	—26,029	4,05,07,019
1928-29 .	1,575	21,07,93,829	1,99,35,526	958	52,94,36,812	2,74,19,912	254	2,58,22,729	14,08,710	294	4,25,82,863	19,20,834	3,081	80,86,36,233	5,06,84,982	22,00,779	4,84,84,203	2,80,313	3,05,134	4,90,19,650	—38,452	4,89,81,198
1929-30 .	1,635	20,33,04,389	1,62,65,954	929	53,02,45,599	2,89,00,920	300	2,82,78,655	12,01,782	330	4,94,99,841	21,03,921	3,194	81,13,28,484	4,84,72,527	25,31,877	4,59,40,650	3,02,768	21,932	4,62,65,350	+345	4,62,65,695
1930-31 .	1,477	18,23,92,330	1,52,54,407	892	50,51,69,295	2,61,72,328	228	2,65,97,913	22,26,154	288	4,08,00,351	17,32,173	2,285	75,49,59,889	4,53,85,062	24,19,436	4,29,65,626	4,19,621	822	4,33,86,069	+65,897	4,34,51,966

RETURN No. VI.

Classified statement of receipts of super-tax in the various Provinces in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	48	15,48,784	181	11,22,941	229	26,71,725
2	Buildings and land	10	1,40,970	42	1,78,115	52	3,19,085
3	Chemical	3	26,251	5	21,988	8	48,239
4	Cotton spinning and weaving	81	12,53,159	4	35,033	85	12,88,192
5	Cotton pressing, ginning and cleaning	6	25,592	10	29,367	16	54,959
6	Engineering	38	1,92,956	8	12,95,577	46	14,88,533
7	Flour mills	8	66,617	..	..	8	66,617
8	Insurance—Fire, Marine and Life	54	9,07,465	..	..	54	9,07,465
9	Iron and steel work	1	70,129	1	984	2	71,113
10	Jute spinning and weaving	47	36,75,179	1	23,091	48	36,98,270
11	Jute pressing	10	2,95,863	4	8,321	14	3,04,184
12	Landing, shipping and warehousing	6	93,164	1	399	7	93,563
13	Mining, coal	24	2,54,222	4	26,596	28	2,80,818
14	Mining, other minerals including petroleum	18	48,28,456	4	6,656	22	48,35,112
15	Paper mills	2	43,911	..	..	2	43,911
16	Printing and publishing	7	75,714	8	14,362	15	90,076
17	Steam navigation—Ocean	10	56,403	..	..	10	56,403
18	Steam navigation—River	6	4,00,086	..	..	6	4,00,086
19	Sugar making and refining	11	1,09,860	2	13,721	13	1,23,581
20	Railway	43	18,70,766	..	..	43	18,70,766
21	Tanneries and leather work	2	2,077	5	28,258	7	30,335
22	Tramways	8	5,32,827	..	..	8	5,32,827
23	Woollen mills	..	..	..	..	..	..
24	Others	450	96,39,881	1,705	1,49,73,906	2,155	2,46,13,785
	Total	893	2,61,10,332	1,985	1,77,79,315	2,878	4,38,89,647

RETURN No. VII.

Statement showing the number of appeals filed before the Commissioners of Income-tax and Assistant Commissioners and references to High Courts under Sections 30 (1), 32 (1), 33 and 66 in the various provinces during 1930-31.

Province.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Madras	55,935	56,723	3,452	3,333	1,675	4	4	1	301	294	78	10	5	3,858	5,11,966	..	170	2,027	851	3	3	4	5,488	1,621	1,517
Bombay	73,526	71,282	6,651	6,473	3,796	12	10	6	1,387	1,398	601	12	2	6,191	13,25,243	..	168	3,820	964	..	..	13	44,013	4,570	..
Bengal	60,148	60,709	1,899	1,828	894	..	..	..	286	274	120	12	3	1,643	23,25,899	..	91	802	546	1	1	..	41,654	55	69,421
United Provinces	26,253	25,417	1,570	1,481	644	2	2	..	148	132	35	6	4	1,027	1,57,481	..	141	1,527	1,451	..	..	8	5,310	215	315
Punjab	33,849	32,255	2,301	2,466	763	..	..	..	489	512	344	8	3	130	1,29,456	..	175	1,381	1,268	1	..	2	13,246	111	..
Burma	32,212	32,176	1,064	995	414	..	..	..	405	336	177	8	..	447	2,58,601	..	12	384	641	..	..	2	2,22,650	2,058	..
Bihar and Orissa	17,747	17,191	1,940	1,801	698	16	12	10	468	475	241	10	1	29,400	3,90,910	1	136	890	537	..	..	..	13,074	805	415
Central Provinces and Berar.	15,434	15,387	1,774	1,500	863	4	5	..	167	167	97	3	..	2,567	1,64,372	..	239	274	383	8	2	10	6,080	174	1,979
Assam	7,046	7,094	210	217	120	..	..	..	27	23	11	..	..	..	20,190	..	2	504	122	..	..	..	3,833	624	159
North-West Frontier Province.	3,316	3,316	462	480	195	..	..	..	99	113	31	2	1	..	72,615	..	61	241	149	..	..	..	640	833	..
Delhi	6,579	7,040	180	190	83	..	..	..	43	38	19	1	..	296	23,616	..	8	249	84	..	..	..	1,468	..	..
Baluchistan	554	230	9	14	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	55	..	..
Coorg	151	153	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	..	..	..	..	..	..
Abu District	29	28	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ajmer-Merwara	854	866	6	9	1	..	..	..	5	6	1	..	..	4	15,647	..	..	20	7	..	..	..	366	..	..
Civil and Military Station, Bangalore.	1,381	1,491	24	25	7	..	1	1	3	3	..	1	..	..	1,003	..	3	35	19	..	..	..	63	..	..
Non-Residents Refund Circle, Bombay.	..	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	3,45,014	3,31,365	21,546	20,812	10,153	38	34	18	3,828	3,771	1,755	73	19	45,563	53,96,999	1	1,206	12,174	7,042	13	6	39	3,57,940	10,566	73,806

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the numbers of returns accepted, etc., in the various provinces during 1930-31.

Province.	Number of returns of income filed by persons with income from 'salary' only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in columns 2 and 3.	Total number of returns filed.	Number of returns in column 4, accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Madras . . .	8,940	14,498	28,563	52,001	3,488	1,570	444	39,116	33,697	24,753	10,048	30,590
2. Bombay . . .	8,319	37,234	36,239	81,792	4,445	1,592	524	65,702	55,252	30,863	27,679	42,730
3. Bengal . . .	11,095	12,467	19,842	43,404	3,000	1,744	363	31,081	25,955	18,743	19,023	24,482
4. United Provinces .	6,640	5,985	13,273	25,898	2,241	1,079	172	18,324	13,540	7,723	7,070	16,074
5. Punjab . . .	12,931	4,884	16,214	34,029	4,870	687	171	22,269	18,478	12,357	14,534	17,721
6. Burma . . .	5,179	4,945	11,320	21,444	2,435	536	80	13,799	7,493	3,162	11,000	14,623
7. Bihar and Orissa .	1,671	2,132	8,223	12,026	604	1,424	351	10,059	7,477	1,876	3,845	8,933
8. Central Provinces and Berar.	4,088	4,800	10,019	18,907	223	628	136	14,954	11,869	7,300	4,189	10,864
9. Assam . . .	1,864	938	1,909	4,711	106	237	42	3,426	2,453	1,197	2,583	2,937
10. North-West Frontier Province.	847	317	2,218	3,382	389	72	2	2,826	2,247	918	870	2,446
11. Delhi . . .	5,233	701	1,310	7,244	179	114	21	1,957	1,570	1,446	5,492	1,548
12. Baluchistan . .	20	423	456	899	80	12	3	731	554	456	20	436
13. Coorg . . .	82	116	53	251	25	2	1	28	25	4	82	53
14. Abu District . .	..	..	22	22	20	..	..	28	22	22	..	24
15. Ajmer-Merwara .	41	221	469	731	77	27	17	754	480	16	41	544
16. Civil and Military Station, Bangalore.	809	236	370	1,415	152	9	4	395	367	354	840	458
17. Non-Residents Refund Circle, Bombay.	..	12,113	7	12,120	7	..	..	..	..	..	..	7
TOTAL .	67,759	102,010	150,507	320,276	22,401	9,733	2,331	225,449	181,479	111,190	107,316	174,470

RETURN No. IX.

Statement showing collection under "Taxes on Income" for the years 1922-23 to 1930-31.

Serial No.	Province.	1922-23.		1923-24.		1924-25.		1925-26.		1926-27.		1927-28.		1928-29.		1929-30.		1930-31.	
		Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax, super-tax and miscellaneous receipts.	Excess profits duty.	Net collections of income-tax, super-tax and miscellaneous receipts.	Excess profits duty.	Net collections of income-tax, super-tax and miscellaneous receipts.	Excess profits duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Madras . .	Rs. 1,32,19,750	Rs. 3,171	Rs. 1,70,71,299	Rs. ..	Rs. 1,31,48,415	Rs. 7,950	Rs. 1,41,38,701	Rs. ..	Rs. 1,32,61,275	Rs. 15,917	Rs. 1,39,49,173	Rs. ..	Rs. 1,36,41,296	Rs. ..	Rs. 1,41,29,116	Rs. ..	Rs. 1,39,21,608	Rs. ..
2	Bombay . .	7,87,53,268	99,876	5,34,35,749	..	4,03,77,094	..	3,50,49,017	..	3,21,10,657	653	3,24,35,551	..	3,17,54,358	..	3,69,15,692	..	3,43,18,668	..
3	Bengal . .	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778	5,93,59,514	800	5,69,89,428	1,200	4,88,33,107	1,200	6,14,81,482	—5,765	6,18,24,527	1,200	5,57,35,160	1,200
4	United Provinces.	98,32,271	..	89,17,135	..	78,87,089	..	80,53,707	..	73,91,976	..	82,54,112	..	89,62,956	..	90,39,402	..	89,40,540	..
5	Punjab . .	75,54,302	..	76,19,883	628	60,67,102	..	65,23,275	..	68,87,325	..	75,12,874	..	65,42,908	..	63,93,815	..	58,07,789	..
6	Burma . .	1,55,08,033	..	1,48,22,749	13,669	1,78,33,452	..	1,86,39,974	..	2,07,65,074	..	2,15,21,790	..	1,97,52,017	..	1,79,04,360	..	1,92,77,786	..
7	Bihar and Orissa .	58,82,328	..	47,36,685	..	41,46,926	..	37,05,441	..	56,91,913	..	44,60,154	..	95,86,141	..	49,66,198	..	49,35,932	..
8	Central Provinces and Berar.	59,92,853	..	57,82,887	..	50,85,167	..	38,14,187	..	38,75,708	..	29,47,896	..	35,16,110	..	33,50,362	..	36,57,972	..
9	Assam . .	9,16,178	..	14,37,366	..	23,79,560	..	19,04,040	..	21,32,190	..	19,61,455	..	22,02,824	..	18,81,557	..	17,33,291	..
10	Minor Provinces and India, Central.	1,11,06,688	..	1,07,54,869	..	98,78,955	..	1,06,31,125	..	1,14,39,635	..	1,24,21,351	..	1,31,36,976	..	1,42,25,179	..	1,47,67,726	..
	TOTAL .	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,017	22,728	16,18,19,071	800	16,05,45,181	17,770	15,42,97,463	1,200	17,05,77,153	—5,765	17,06,30,208	1,200	16,30,96,472	1,200

RETURN No. X,

Statement showing the number of assessees, etc., in the various Provinces (excluding assessees whose main source of income is from salaries) for the year 1930-31.

Serial No.	Province.	Number of persons assessed.	Total number of returns received.	Number of returns showing taxable income.	Number of persons declared liable to tax.	Tax on income in column 5.	Tax on income in column 6.	Difference between columns 7 and 8.
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	Rs.
1	Madras	45,966	43,061	15,105	30,590	69,96,069	1,09,76,629	39,80,560
2	Bombay	78,096	74,043	22,044	40,234	2,14,99,182	2,76,58,616	61,59,434
3	Bengal	36,691	31,138	10,282	23,555	3,97,44,882	4,74,79,288	77,34,406
4	United Provinces	24,428	20,335	6,945	17,295	23,66,636	49,70,583	26,03,947
5	Punjab	22,812	21,098	7,034	17,721	20,60,379	45,72,764	25,12,385
6	Burma	21,736	15,919	4,487	14,527	1,51,37,399	1,96,11,372	44,73,973
7	Bihar and Orissa	12,884	9,961	2,297	9,095	9,60,617	35,38,100	25,77,483
8	Central Provinces and Berar	16,426	14,705	4,665	10,856	17,05,109	31,62,984	14,57,875
9	Assam	4,044	2,160	431	2,937	4,27,777	9,12,418	4,84,641
10	Ajmer-Merwara	806	731	233	585	91,046	1,94,825	1,03,779
11	Coorg	187	169	15	71	5,084	9,310	4,226
12	Baluchistan	533	899	233	300	57,008	86,063	29,055
13	Civil and Military Station, Bangalore	640	546	245	455	1,95,753	2,18,076	22,323
14	North-West Frontier Province	2,861	2,535	715	2,446	1,47,900	6,89,878	5,41,978
15	Delhi	2,093	2,011	911	1,548	5,43,959	8,75,924	3,31,965
16	Non-Residents Refund Circle, Bombay	7	7	7	7	51,939	51,939	..
	Total	270,210	239,318	75,649	172,222	9,19,90,739	12,50,08,769	3,30,18,030

MGIPC—M—IV-11-71—16-1-32—300.

IV-12-20.

RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Income-tax Act, 1922, granted in the year ending 31st March 1931.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.	
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. Rs.	Rs. A. P.	Rs. A. P.		Rs.		Rs.		Rs.		Rs.
1	Below 2,000	..	0 1 7	6	1,051	2	384	240	36,272	248	37,707
2	Ditto	..	0 1 6	278	29,213	2,327	72,805	57	18,357	2,662	1,20,375
3	2,000 to 4,999	0 0 5	0 1 2	..	..	3	2	210	46,495	213	46,497
4	Ditto	0 0 5	0 1 1	155	6,020	674	19,461	194	70,277	1,023	95,758
5	5,000 „ 9,999	0 0 6	0 1 1	..	..	..	..	34	13,705	34	13,705
6	Ditto	0 0 6	0 1 0	169	7,169	478	23,203	46	14,330	693	44,702
7	10,000 „ 14,999	0 0 9	0 0 10	..	..	1	23	71	32,269	72	32,292
8	15,000 „ 19,999	0 0 10	0 0 9	..	..	3	107	30	15,156	33	15,263
9	10,000 „ 14,999	0 0 9	0 0 9	153	6,603	354	19,404	81	49,871	588	75,878
10	15,000 „ 19,999	0 0 10	0 0 8*	3	122	19	1,020	..	..	22	1,142
11	20,000 „ 29,999	0 1 1	0 0 6	..	..	5	244	17	8,066	22	8,310
12	Ditto	0 1 0	0 0 6	38	2,464	112	6,095	46	24,394	196	32,953
13	Ditto	0 1 1	0 0 5*	5	586	15	674	..	..	20	1,260
14	30,000 to 39,999	0 1 4	0 0 3	..	..	3	61	4	1,411	7	1,472
15	Ditto	0 1 3	0 0 3	29	1,341	62	5,055	31	13,186	122	19,582
16	Ditto	0 1 4	0 0 2*	1	5	5	169	..	..	6	174
	Total			837	54,574	4,063	1,48,707	1,061	3,43,789	5,961	5,47,070

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies	4,84,265
Refunds to other assessees	..
Total	4,84,265

* The instructions in Finance Department (Central Revenues) Notification No. 18, dated 5th April 1930, regarding grant of refunds in respect of "Interest on Securities" and "Dividends of Companies" were overlooked and refunds at these rates were granted by the Income-tax Officers by mistake.

46

RETURN No. III.

Refunds and adjustments under sections 48 and 49 of the Income-tax Act, 1922 granted in the year ending 31st March 1931, in the Bombay Presidency (excluding Non-Residents' Refund Circle).

A. UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
1	Below 2,000	*Nil*	0 1 7	9	440	..	..	90	27,407	99	27,847	
2	Below 2,000	*Nil*	0 1 6	3,266	5,88,300 (*a*)	6,147	4,83,099	57	10,818	9,470	10,82,217	(*a*) Includes refund of Rs. 43,229 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.
3	2,000 to 4,999	5	0 1 2	..	..	..	..	84	15,515	84	15,515	
4	2,000 to 4,999	5	0 1 1	996	39,940	2,558	1,46,440	87	20,129	3,641	2,06,508	
5	5,000 to 9,999	6	0 1 1	..	..	..	..	34	9,136	34	9,136	
6	5,000 to 9,999	6	0 1 0	722	47,191	1,676	1,70,949	65	23,470	2,463	2,41,609	
7	10,000 to 14,999	9	0 0 10	..	..	..	..	28	12,433	28	12,433	
8	10,000 to 19,999	9	0 0 9	430	39,825	980	1,58,865	39	20,597	1,449	2,19,289	
9	15,000 to 19,999	10	0 0 9	..	..	..	..	59	23,308	59	23,308	
10	20,000 to 29,999	12	0 0 6	142	19,061	333	51,395	34	11,978	509	82,434	
11	20,000 to 29,999	13	0 0 6	..	..	..	..	40	21,866	40	21,866	
12	30,000 to 39,999	15	0 0 3	62	7,956	149	19,080	9	3,603	220	30,639	
13	30,000 to 39,999	16	0 0 3	..	..	..	..	33	15,246	33	15,246	
	Total .	..	..	5,627	7,42,713	11,843	10,29,828	659	2,15,506	18,129	19,88,047	

B. UNDER SECTION 49.

	Rs.
Refunds to Companies	3,18,450
,, ,, other assessees	43
,, under arrangement with Indian States	28,361
Total .	3,46,854

48

RETURN No. III.

Refunds and adjustments under sections 48 and 49 of the Income-tax Act, 1922, granted in the Bengal Province in the year ending 31st March 1931.

A.—UNDER SECTION. 48.

Serial No.	Grade of income.	Rate of tax.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs. A. P.	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
1	..	..	0 1 7	5	88	1,559	572	66	47,657	1,630	48,317	
			0 1 6	1,533	3,71,902	980	4,40,621	31	7,257	2,544	8,19,780	
2	..	..	0 1 2	..	..	1	37	30	7,531	31	7,568	
3	..	..	0 1 1	712	36,007	578	20,619	78	21,929	1,368	78,555	
			0 1 0	639	48,618	541	41,795	39	13,804	1,219	1,04,217	
4	..	..	0 0 10	2	71	..	..	16	9,454	18	9,525	
5	..	..	0 0 9	437	46,417	455	52,150	58	29,728	950	1,28,295	
			0 0 7	..	..	1	112	..	..	1	112	
6	..	..	0 0 6	157	10,430	221	26,654	44	28,912	422	65,996	
7	..	..	0 0 3	81	7,348	106	8,769	29	12,443	216	28,560	
			Total	3,566	5,20,881	4,442	5,91,329	391	1,78,715	8,399	12,90,925	

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies	38,88,467
Refunds to other assessees	9,20,739

50

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the United Provinces in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 7	2	7	1	3,064	27	18,483	
2	0 1 6	312	20,859	315	37,140	13	2,688	
3	0 1 2	..	..	..	..	26	5,539	
4	0 1 1	212	8,448	262	9,347	22	8,519	
5	0 1 0	235	13,030	283	14,104	5	1,342	
6	0 0 10	..	..	..	..	9	5,712	
7	0 0 9	124	7,983	159	15,086	21	10,184	
8	0 0 8	2	155	3	516	..	..	
9	0 0 6	44	2,907	61	6,934	13	7,492	
10	0 0 5	3	126	4	112	..	..	
11	0 0 3	28	834	41	2,119	3	1,161	
12	0 0 2	2	56	4	100	..	..	
13	0 0 1	1	11	..	..	..	..	
	Total .	965	54,416	1,133	88,522	139	61,120	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	6,12,258

* Note.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 7	1	129	7	164	22	6,850	
2	0 1 6	146	1,39,389	203	17,784	11	1,217	
3	0 1 2	..	..	1	18	15	3,513	
4	0 1 1	38	2,251	187	6,516	46	13,782	
5	0 1 0	58	4,188	208	9,407	8	2,429	
6	0 0 10	..	..	..	..	6	2,716	
7	0 0 9	36	3,127	102	6,019	22	5,885	
8	0 0 8	2	24	13	1,240	..	..	
9	0 0 6	44	2,156	65	4,020	8	2,619	
10	0 0 5	5	43	9	239	..	..	
11	0 0 3	17	1,812	18	866	6	843	
12	0 0 2	2	333	2	57	2	397	
13	0 0 1	1	8	..	..	..	..	
	Total .	350	1,53,460	815	46,330	146	40,251	

B—UNDER SECTION 49.

	Rs.
Refunds to companies	10,147

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Burma Province in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 7	2	2,035	1	6	28	8,372	
2	0 1 6	15	1,087	217	19,363	15	3,116	
3	0 1 2	..	..	..	..	55	13,942	
4	0 1 1	3	25	96	6,784	75	28,393	
5	0 1 0	5	193	107	14,464	25	10,658	
6	0 0 10	..	..	..	..	26	16,403	
7	0 0 9	4	487	107	12,822	56	32,233	
8	0 0 8	1	69	10	596	..	..	
9	0 0 6	2	48	61	10,703	46	26,145	
10	0 0 5	1	9	9	1,279	..	..	
11	0 0 3	1	3	22	2,532	15	4,814	
12	0 0 2	..	..	2	65	..	..	
	TOTAL .	34	3,956	632	68,614	341	1,44,076	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	30,46,336

NOTE.—Refunds to others are included in Return No. I.

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bihar and Orissa Province in the year ending 31st March 1931.

A.—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	109	3,509	73	2,582	..	..	Apparently tax has not been refunded at the correct rate by a number of Income-tax officers. There can be no refund at the rate of 10 pies, 8 pies, 5 pies and 2 pies in the case of interest on securities and dividend of Companies and no refund at the rate of one anna to partners in registered firms. The matter is being inquired into.
2	0 1 2	..	..	..	..	6	1,548	
3	0 1 1	62	1,894	68	1,813	4	866	
4	0 1 0	98	6,251	97	3,934	6	2,265	
5	0 0 10	1	20	..	..	1	613	
6	0 0 9	64	3,299	51	4,089	4	1,949	
7	0 0 8	5	340	4	261	..	..	
8	0 0 6	12	751	14	231	1	708	
9	0 0 5	5	305	4	142	..	..	
10	0 0 3	10	426	6	258	..	..	
11	0 0 2	2	35	2	171	..	..	
	Total .	368	16,830	319	13,481	22	7,949	

B.—UNDER SECTION 49.

Nil.

	Rs.
Refunds to companies *	2,879

* Note.—Refunds to others are included in Return No. I.

58

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Central Provinces and Berar in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs. A.		Rs. A.		Rs. A.	
1	0 1 7	..	..	..	..	45	15,554 7	
2	0 1 6	82	2,810 14	157	9,674 0	..	..	
3	0 1 2	..	..	..	..	63	13,499 15	
4	0 1 1	57	1,882 11	262	5,110 10	56	17,981 12	
5	0 1 0	49	2,205 2	..	..	..	..	
6	0 0 10	..	..	..	..	18	7,098 8	
7	0 0 9	29	784 6	67	4,568 5	8	4,695 6	
8	0 0 6	16	795 15	28	2,158 7	9	6,708 1	
9	0 0 3	5	168 5	19	816 14	4	1,309 2	
	Total .	238	8,647 5	533	22,328 4	203	66,847 3	

B—UNDER SECTION 49.

	Rs.	A.
Refunds to companies*	1,95,311	9

* Note.—Refunds to others are included in Return No. I.

3

RETURN No. III.

Refunds under the Indian Income-Tax Act, 1922, granted in the Assam Province in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	30	1,900	56	1,342	..	..	
2	0 1 1	9	836	63	874	..	..	
3	0 1 0	11	1,058	46	3,323	..	..	
4	0 0 9	12	617	58	3,042	2	1,480	
5	0 0 6	5	119	27	717	..	..	
6	0 0 3	3	45	6	321	1	247	
	Total .	70	4,575	251	9,619	3	1,727	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	5,34,466

* Note.—Refunds to others are included in Return No. I.

62

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the North-West Frontier Province in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 7	..	..	..	..	1	113	
2	0 1 6	5	443	15	2,636	..	..	
3	0 1 2	..	..	..	..	1	44	
4	0 1 1	1	88	10	120	2	384	
5	0 1 0	2	296	10	699	..	..	
6	0 0 9	..	..	1	134	..	..	
7	0 0 6	..	..	6	71	..	..	
8	0 0 5	..	..	1	8	..	..	
9	0 0 3	..	..	..	..	..	..	
10	0 0 2	..	..	1	8	..	..	
	Total .	8	827	44	3,676	4	541	Rebate 332

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	*Nil.*

* Note.—Refunds to others are included in Return No. I.

64

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Delhi Province in the year ending 31st March 1931.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	45	17,710	91	11,351	15	8,596	
2	0 1 1	32	761	67	1,627	9	1,989	
3	0 1 0	24	864	53	2,541	3	944	
4	0 0 9	33	789	50	5,716	3	1,163	
5	0 0 8	1	72	3	85	..	..	
6	0 0 6	12	208	28	2,043	9	5,403	
7	0 0 7	..	..	1	263	..	..	
8	0 0 5	1	11	6	980	2	456	
9	0 0 3	4	53	12	851	..	..	
10	0 0 2	1	2	1	97	..	..	
	Total .	153	20,470	312	25,554	41	18,551	

B—UNDER SECTION 49.

	Rs.
Refunds to companies*	49,238

* Note.—Refunds to others are included in Return No. I.

RETURN No. IV.

Classification of Grades of Income-tax collected in the Madras Province in the year ending 31st March 1931.

RETURN

Classification of Grades of Income-tax collected in the Madras Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 84, cases in which income or tax or both originally granted for insurance								
		Salaries		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	64,18,702	1,67,461	5,968	..	..	..	..	..	..
II	2,500 ,, 2,999	50,74,251	1,32,557	3,779	..	..	..	..	..	..
III	3,000 ,, 3,499	45,17,264	1,17,861	2,790	..	..	..	..	..	..
IV	3,500 ,, 4,999	83,31,969	2,18,200	5,945	..	..	..	..	..	..
V	5,000 ,, 7,499	84,86,163	2,66,335	10,713	..	..	..	..	..	..
VI	7,500 ,, 9,999	69,54,587	2,19,008	7,996	..	..	..	..	..	..
VII	10,000 ,, 12,499	42,26,507	1,97,282	16,311	..	..	..	..	..	..
VIII	12,500 ,, 14,999	37,57,517	1,74,920	6,868	..	..	..	..	..	..
IX	15,000 ,, 19,999	42,98,895	2,22,399	8,513	..	..	..	..	..	..
X	20,000 ,, 24,999	27,00,551	1,78,830	13,180	..	..	..	..	..	..
XI	25,000 ,, 29,999	19,73,057	1,31,831	9,092	..	..	..	..	..	..
XII	30,000 ,, 39,999	15,46,436	1,26,945	19,604	..	..	..	..	..	..
XIII	40,000 ,, 49,999	9,55,241	91,055	12,343	..	..	..	..	..	..
XIV	50,000 and over	6,14,371	62,060	11,360	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	42,29,952	4,18,591	548	54	4,48,246	44,357
	(b) covered by anticipatory certificates,	..	..	..	2,228	77	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,59,221	4,002	..	..	..	..	..	..	..
	TOTAL	6,00,14,732	23,10,746	1,34,462	42,32,180	4,18,668	548	54	4,48,246	44,357

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1931, on Income in respect of which the Provincial Government Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of unregistered firms.		Income of Associations of Individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	19 (a)	19 (b)	19 (c)	19 (d)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	24,97,364	65,087	12,24,429	31,870	13,881	362	58,22,195	1,49,614
..	..	..	..	30,13,861	78,443	12,70,582	33,097	18,524	483	56,57,066	1,47,385
..	..	..	..	28,58,155	74,684	13,31,767	34,732	31,424	817	58,03,655	1,51,489
..	..	..	..	77,28,378	2,03,307	35,33,618	92,130	76,876	2,000	1,33,87,983	3,46,699
..	..	..	..	97,69,088	3,06,794	49,42,880	1,55,174	97,082	2,942	1,42,17,531	4,44,493
..	..	..	..	66,64,522	2,09,285	38,15,668	1,19,680	53,207	1,663	92,68,474	2,90,500
..	..	..	..	42,80,230	2,01,498	25,59,702	1,19,951	30,968	1,452	55,15,498	2,58,506
..	..	..	..	29,81,684	1,41,414	16,61,788	78,078	26,513	1,243	35,18,142	1,65,336
..	..	..	..	51,38,090	2,67,576	31,35,205	1,63,155	47,240	2,461	50,25,857	2,65,673
..	..	..	..	31,96,319	2,19,882	17,15,405	1,16,524	8,878	601	33,32,353	2,25,369
..	..	..	..	18,14,892	1,22,303	12,21,590	82,644	11,429	773	23,23,884	1,57,756
..	..	..	..	27,99,711	2,24,423	16,22,305	1,35,631	39,034	3,253	26,40,823	2,19,765
..	..	..	..	14,87,409	1,47,127	6,01,592	58,920	..	..	16,20,286	1,60,780
..	..	..	..	53,50,610	5,28,008	11,66,389	1,15,424	..	..	34,89,254	3,44,927
2,49,02,148	24,64,420	94,88,948	9,38,407	..	..	..	..	..	..	..	
..	..	..	..	..	..	..		..	..	..	
..	..	..	..	..	..	..		..	..	..	
2,49,02,148	24,64,420	94,88,948	9,38,407	5,95,80,313	27,89,831	2,98,02,915	13,37,010	4,55,056	18,050	8,16,23,001	33,28,292

Interest on tax-free securities . . . . . Rs. 11,49,531

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Madras Province in the year ending 31st March 1931, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 19 (*a*) and 19 (*c*).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 19 (*b*) and 19 (*d*).	Income (*d*).	Tax (*d*).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected, (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,59,76,571	4,20,362	4,94,943	12,859	8,138	3,287	1,54,81,628	3,96,078	6,601
II	2,500 „ 2,999 .	1,50,34,284	3,95,744	2,70,456	7,165	..	262	1,47,63,828	3,88,317	5,178
III	3,000 „ 3,499 .	1,45,42,265	3,82,373	2,60,888	7,485	..	264	1,42,81,377	3,74,624	4,397
IV	3,500 „ 4,999 .	3,30,58,824	8,68,281	7,26,208	20,868	..	1,523	3,23,32,616	8,45,890	7,853
V	5,000 „ 7,499 .	3,75,12,744	11,86,451	6,87,520	24,181	1,338	1,995	3,68,25,224	11,58,937	6,590
VI	7500 „ 9,999 .	2,67,56,458	8,48,132	4,27,372	17,112	..	5,037	2,63,29,086	8,25,983	3,427
VII	10,000 „ 12,499 .	1,66,12,905	7,95,000	4,82,176	23,990	,256	1,373	1,61,30,729	7,61,381	1,838
VIII	12,500 „ 14,999 .	1,19,45,639	5,67,859	3,19,410	17,014	..	3,235	1,16,26,229	5,47,610	1,115
IX	15,000 „ 19,999 .	1,76,45,287	9,29,777	4,73,406	29,075	1,214	4,787	1,71,71,881	8,94,701	1,254
X	20,000 „ 24,999 .	1,09,53,506	7,54,386	3,33,978	27,400	5,486	409	1,06,19,528	7,21,091	711
XI	25,000 „ 29,999 .	73,44,852	5,04,399	2,38,080	18,005	..	1,588	71,06,772	4,84,806	429
XII	30,000 „ 39,999 .	86,48,309	7,29,621	6,28,199	53,092	6,515	1,426	80,20,110	6,68,588	413
XIII	40,000 „ 49,999 .	46,64,528	4,70,225	2,39,183	23,206	2,405	..	44,25,345	4,44,614	223
XIV	50,000 and over .	1,06,20,624	10,61,779	8,00,722	72,811	..	2	98,19,902	9,88,966	237
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate,	3,90,69,842	38,65,829	19,71,615	1,89,827	..	..	3,70,98,227	36,76,002	724
	(*b*) covered by anticipatory certificates,	2,228	77	..	..	..	..	2,228	77	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	1,59,221	4,002	81,507	1,988	..	..	77,714	2,014	..
	TOTAL .	27,05,48,087	1,37,84,297	84,35,663	5,46,078	33,352	25,188	26,21,12,424	1,31,79,679	40,990

	Rs.
Total (column 27) .	1,3179,679
Add excess collections and miscellaneous .	40,580
Add penalties (actual collections) .	63,844
TOTAL .	1,32,84,103
Deduct refunds and rebates at 2, 3, 5, 6, 8, 9, 10, 12, 13 and 14 pies on account of incomes shown in columns 6 to 15 .	3,88,98?
Deduct refunds under Section 49 .	4,84,265
Deduct amounts paid as money order commission for sending refunds .	109
Refunds under arrangement with Indian States .	25,683
NET TOTAL .	1,23,85,058

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency (including Non-Residents' Refund Circle) in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No.

Classification of grades of income-tax collected in the Bombay Presidency (excluding of which the Provincial Government

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	1,86,36,535	4,86,024	4,080	..	..	..	..	..	..
II	2,500 „ 2,999	1,07,72,454	2,80,939	2,296	..	..	..	..	..	..
III	3,000 „ 3,499	86,45,211	2,25,801	1,400	..	..	..	..	..	..
IV	3,500 „ 4,999	2,04,43,229	5,32,792	3,452	..	..	..	..	..	..
V	5,000 „ 7,499	1,89,51,775	5,93,074	10,736	..	..	..	..	..	..
VI	7,500 „ 9,999	1,24,74,281	3,94,732	4,184	..	..	..	..	..	..
VII	10,000 „ 12,499	1,04,03,848	4,86,662	16,096	..	..	..	..	..	..
VIII	12,500 „ 14,999	73,48,173	3,43,444	9,179	..	..	..	..	..	..
IX	15,000 „ 19,999	92,41,455	4,78,795	5,932	..	..	..	..	..	..
X	20,000 „ 24,999	58,29,373	3,94,312	15,790	..	..	..	..	..	..
XI	25,000 „ 29,999	38,51,783	2,64,352	14,519	..	..	..	..	..	..
XII	30,000 „ 39,999	33,88,132	2,82,619	24,488	..	..	..	..	..	..
XIII	40,000 „ 49,999	19,94,763	1,96,377	19,488	..	..	..	..	..	..
XIV	50,000 and over	18,28,232	1,80,771	52,722	..	..	..	..	..	..
XV	Unclassified income—									
	(a) taxed at source at the maximum rate,	35,955	3,558	..	3,98,41,827*	25,54,239	56,71,732*	5,86,364	1,49,07,309	14,72,386
	(b) covered by anticipatory certificates,	..	..	..					4,19,751	36,283
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	33,509	7,707	..	..	..	..	..	..	..
	TOTAL	13,38,78,708	51,51,959	1,84,362	3,98,41,827	25,54,239	56,71,732	5,86,364	1,53,27,060	15,08,669

* Approximate figures.

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

IV.

N. R. Refund Circle) in the year ending 31st March 1931, on income in respect as a share under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, gran ted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	36,35,607	95,204	1,10,88,256	2,92,295
..	..	..	..	26,07,546	67,954	83,76,499	2,18,105
..	..	..	..	25,78,750	67,127	86,88,398	2,26,206
..	..	..	..	57,29,182	1,48,012	2,23,94,546	5,56,193
..	..	..	..	71,11,199	2,21,667	2,50,06,186	7,81,847
..	..	..	..	42,05,096	1,31,474	1,84,52,592	5,75,331
..	..	..	..	33,02,603	1,53,929	1,28,04,585	6,00,141
..	..	..	..	18,99,817	88,721	91,31,594	4,28,736
..	..	..	..	25,72,838	1,32,107	1,53,50,276	7,99,650
..	..	..	..	15,57,311	1,03,172	1,03,70,669	6,99,164
..	..	..	.....	12,61,302	84,879	79,31,311	5,32,415
..	..	..	..	20,41,460	1,63,711	99,43,742	8,25,225
..	..	..	..	15,66,468	1,50,389	74,55,935	7,26,594
..	..	..	..	81,70,789	7,90,086	2,82,77,212	27,33,173
7,06,73,018	(A) 69,77,964	1,27,66,925	12,62,820	..	..	..	..
7,06,73,018	69,77,964	1,27,66,925	12,62,820	4,82,39,968	23,98,432	19,52,71,801	99,95,075

Interest on tax-free securities 2,45,32,144

A. Excludes Rs. 76,493 collected from the B., B. & C. I. Railway Company.

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income. (d)	Tax (d)	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	3,33,60,398	8,77,603	7,14,854	19,062	35,885	1,619	3,26,45,544	8,21,037	17,891	
II	2,500 „ 2,999	2,17,56,499	5,69,294	2,03,718	5,302	..	192	2,15,52,781	5,63,800	8,594	
III	3,000 „ 3,499	1,99,12,359	5,20,534	2,19,626	5,749	..	300	1,96,92,733	5,14,485	6,756	
IV	3,500 „ 4,999	4,85,66,957	12,40,449	3,56,059	9,275	..	1,537	4,82,10,898	12,29,637	12,199	
V	5,000 „ 7,499	5,10,69,160	16,07,324	4,10,473	13,256	12,526	1,931	5,06,58,687	15,79,611	9,660	
VI	7,500 „ 9,999	3,51,31,969	11,05,721	4,92,743	15,533	..	4,504	3,46,39,226	10,85,684	4,566	
VII	10,000 „ 12,499	2,65,11,036	12,56,828	4,38,304	22,425	38,567	1,336	2,60,72,732	11,94,500	3,014	
VIII	12,500 „ 14,999	1,83,79,584	8,70,080	2,63,039	13,109	..	1,381	1,81,16,545	8,55,640	1,606	
IX	15,000 „ 19,999	2,71,64,569	14,16,484	3,44,461	17,269	3,484	3,819	2,68,20,108	13,91,912	1,902	
X	20,000 „ 24,999	1,77,57,353	12,12,438	2,84,154	19,156	15,277	1,218	1,74,73,199	11,76,787	970	
XI	25,000 „ 29,999	1,30,44,396	8,96,165	4,02,654	26,139	..	2,847	1,26,41,742	8,67,179	575	
XII	30,000 „ 39,999	1,53,73,334	12,96,043	3,66,094	29,420	11,918	872	1,50,07,240	12,53,833	625	
XIII	40,000 „ 49,999	1,10,17,166	10,92,848	1,80,126	18,819	12,241	..	1,08,37,040	10,61,788	390	
XIV	50,000 and over	3,82,76,233	37,56,752	16,05,461	1,51,850	..	287	3,66,70,772	36,04,615	675	
XV	Unclassified income— (a) taxed at source at the maximum rate, (b) covered by anticipatory certificates.	14,43,16,517	1,28,93,614	1,28,63,794	(B) 12,37,941	..	483	13,14,52,723	1,16,55,190	(C) 1,285	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	33,509	7,707	..	..	..	..	33,509	7,707	20	
	TOTAL .	52,16,71,039	3,06,19,884	1,91,45,560	16,04,805	1,29,898	22,276	50,25,25,479	2,88,63,405	70,728	

	Rs.
TOTAL (COLUMN 27) .	2,88,63,405
Add excess collections and miscellaneous .	79,134
Add penalties (actual collections) .	88,003
Add unpaid refunds for the year under review .	85,956
TOTAL .	2,90,66,498
Deduct refunds and rebates at 3, 6, 9, 10, 12, 13 and 14 pies on account of incomes shown in columns 6 to 15	8,77,988
„ amounts paid as money order commission for sending refunds	898
„ refunds for 1929-30 paid in 1930-31	82,227
„ „ „ High Court reference fees	5,407
„ „ and rebates under section 49 and as per arrangements with Native States, etc.	(D)3,12,136
	12,78,651
NET TOTAL .	2,77,87,847

(c) Refunds at 18 and 19 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

(B) Includes refund of Rs. 43,229 granted to the Local Government on account of the Bombay Development Loan.

(C) Excludes the number of assessees suffering tax at source on the interest on Government Securities alone as the Public Debt Office is unable to supply the same.

(D) Excludes Rs. 34,718 refunded to the B., B. & C. I. Railway Company.

RETURN NO. IV.

Classification of grades of Income-tax collected in the Bengal Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Bengal Province in the year a share under

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	2	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	80,76,411	2,08,927	8,623	..	..	..	..	..	..
II	2,500 ,, 2,999	63,14,271	1,65,895	2,906	..	..	..	..	..	..
III	3,000 ,, 3,499	63,64,851	1,75,465	2,637	..	..	..	..	..	..
IV	3,500 ,, 4,999	1,36,06,687	4,00,419	5,352	..	..	..	..	..	..
V	5,000 ,, 7,499	1,91,82,129	6,45,258	19,088	..	..	..	..	..	..
VI	7,500 ,, 9,999	1,75,17,000	6,65,056	10,384	..	..	..	..	..	..
VII	10,000 ,, 12,499	1,08,81,275	4,92,983	44,499	..	..	..	..	..	..
VIII	12,500 ,, 14,999	82,21,545	3,91,875	15,638	..	..	..	..	..	..
IX	15,000 ,, 19,999	1,21,68,432	5,77,912	27,257	..	..	..	..	..	..
X	20,000 ,, 24,999	76,05,957	4,85,774	42,646	..	..	..	..	..	..
XI	25,000 ,, 29,999	41,45,421	2,78,265	23,493	..	..	..	..	..	..
XII	30,000 ,, 39,999	44,87,089	3,57,860	56,777	..	..	..	..	..	..
XIII	40,000 ,, 49,999	20,03,908	1,84,655	50,083	..	..	..	..	..	..
XIV	50,000 and over	47,07,635	4,42,096	2,40,044	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	8,82,403	85,931	..	..	1,12,71,720	11,15,340
	(b) covered by anticipatory certificates,	..	..	..	43,491	1,729	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	47,71,461	1,68,461	..	..	..	..	..	..	..
	TOTAL	13,00,54,072	56,40,901	5,49,427	9,25,894	87,660	..	..	1,12,71,720	11,15,340

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 19 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1931, on income in respect of which the Provincial Government has Devolution Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	17,26,006	44,967	70,01,597	1,82,376
..	..	..	..	12,29,425	32,049	50,70,916	1,32,073
..	..	..	..	13,96,131	36,292	52,65,493	1,37,098
..	..	..	..	37,25,012	98,132	1,24,13,681	3,21,875
..	..	..	..	49,18,248	1,56,817	1,49,90,539	4,67,109
..	..	..	..	39,85,746	1,27,012	1,08,10,094	3,38,998
..	..	..	..	28,95,717	1,36,502	79,16,072	3,70,889
..	..	..	..	15,54,756	72,983	48,46,118	2,28,062
..	..	..	..	28,17,038	1,48,091	84,35,718	4,38,491
..	..	..	..	14,61,025	99,435	52,35,546	3,56,850
..	..	..	..	9,94,479	66,924	38,78,798	2,61,764
..	..	..	..	17,32,381	1,43,497	54,93,587	4,54,838
..	..	..	..	8,41,257	82,866	33,27,976	3,32,518
..	..	..	..	55,08,687	5,43,280	2,11,72,066	20,68,203
19,92,83,736	1,96,69,506	3,68,26,045	36,57,572	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	3,492	12
19,92,83,736	1,96,69,506	3,68,26,045	36,57,572	3,47,85,908	17,88,847	11,58,61,693	60,91,156

	Rs.
Interest on tax-free securities	1,01,83,502

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Bengal Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35(3). (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,68,04,014	4,44,893	2,57,233	6,934	12,788	499	1,65,46,781	4,24,672	7,456
II	2,500 ,, 2,999 .	1,26,14,612	3,32,923	86,789	2,478	..	574	1,25,27,823	3,29,871	4,698
III	3,000 ,, 3,499 .	1,30,26,475	3,51,492	67,887	2,017	..	965	1,29,58,588	3,48,510	4,043
IV	3,500 ,, 4,999 .	2,97,45,380	8,25,778	2,96,487	8,465	124	5,006	2,94,48,893	8,12,183	7,419
V	5,000 ,, 7,499 .	3,90,90,916	12,88,272	4,41,201	15,036	5,536	7,314	3,86,49,715	12,60,886	6,772
VI	7,500 ,, 9,999 .	3,23,12,840	11,41,450	5,44,068	18,406	138	16,265	3,17,68,772	11,06,701	4,006
VII	10,000 ,, 12,499 .	2,16,93,064	10,44,873	3,69,386	14,709	25,210	1,563	2,13,23,678	10,03,891	2,174
VIII	12,500 ,, 14,999 .	1,46,22,419	7,08,558	3,42,504	15,970	538	3,822	1,42,79,915	6,88,228	1,197
IX	15,000 ,, 19,999 .	2,34,21,188	11,91,751	5,43,401	26,336	1,266	12,423	2,28,77,787	11,51,726	1,492
X	20,000 ,, 24,999 .	1,43,02,528	9,84,705	3,95,374	26,818	10,769	3,258	1,39,07,154	9,43,860	748
XI	25,000 ,, 29,999 .	90,18,698	6,30,446	3,59,245	22,571	..	3,092	86,59,453	6,04,783	414
XII	30,000 ,, 39,999 .	1,17,13,057	10,12,972	4,13,425	32,517	9,880	1,957	1,12,99,682	9,68,618	432
XIII	40,000 ,, 49,999 .	61,73,141	6,50,122	2,33,132	22,085	5,811	94	59,40,009	6,22,132	209
XIV	50,000 and over .	3,13,88,388	32,93,623	18,96,893	1,81,947	135	220	2,94,91,495	31,11,821	537
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	24,82,63,904	2,45,28,349	1,54,11,823	15,04,088	..	204	23,28,52,081	2,30,24,107	1,774
	(b) covered by anticiptory certificates,	43,491	1,729	1,89,980	18,798	..	..	—1,46,489	—17,069	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	47,74,953	1,68,473	5,30,157	31,057	..	2,665	42,44,796	1,34,751	3,102
	TOTAL .	52,90,09,068	3,86,00,409	2,23,78,985	19,50,182	72,195	59,861	50,66,30,063	3,65,18,171	46,473

	Rs.
TOTAL (COLUMN 27) .	3,65,18,171
Add excess collections and miscellaneous	1,61,089
Add penalties (actual collections)	12,549
TOTAL .	3,66,91,809
Deduct refunds and rebates at 3, 6, 9, 10 and 13 and 14 pies on account of incomes shown in columns 6 to 15 .	6,75,642
Deduct amounts paid as money order commission for sending refunds	170
Deduct refunds under section 49	47,20,155
NET TOTAL .	3,12,95,842

RETURN NO. IV.

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the United Provinces in the year has a share under

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	38,45,731	1,07,618	5,898	..	..	..	..	..	..
II	2,500 „ 2,999 .	27,29,839	74,179	1,424	..	..	..	..	..	..
III	3,000 „ 3,499 .	25,72,088	69,660	1,094	..	..	..	..	..	..
IV	3,500 „ 4,999 .	50,80,306	1,41,558	2,505	..	..	..	..	..	..
V	5,000 „ 7,499 .	62,48,730	1,98,422	8,057	..	..	..	..	..	..
VI	7,500 „ 9,999 .	45,63,168	1,57,435	3,215	..	..	..	..	..	..
VII	10,000 „ 12,499 .	32,31,799	1,49,569	14,259	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	22,59,262	1,14,121	4,606	..	..	..	..	..	..
IX	15,000 „ 19,999 .	24,44,674	1,23,446	2,907	..	..	..	..	..	..
X	20,000 „ 24,999 .	15,99,627	94,849	13,153	..	..	..	..	..	..
XI	25,000 „ 29,999 .	12,71,605	84,122	3,600	..	..	..	..	..	..
XII	30,000 „ 39,999 .	15,14,953	1,08,694	10,812	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	6,18,389	53,711	7,797	..	..	..	..	..	..
XIV	50,000 and over .	5,69,258	50,222	4,263	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	4,89,076	13,280	11	25,45,566	2,51,421	..	..	2,69,906	26,035
	(b) covered by anticipatory certificates.	1,38,897	5,126	..	64,627	2,098	..	..	..	..
	(c) other incomes, *e.g.* round sums paid in exceptional cases by employers.	6,29,073	19,734	47	..	1	..	..	..	..
	TOTAL .	3,98,66,475	15,64,746	83,648	26,10,193	2,53,520	..	..	2,69,906	26,035

No. IV.

ending 31st March 1931, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	49,47,903	1,28,889	25,72,177	66,884
..	..	..	..	35,09,117	91,137	18,35,559	47,823
..	..	..	..	36,85,778	96,134	20,75,643	54,126
..	..	..	..	81,47,471	2,12,190	46,13,741	1,20,278
..	..	..	..	83,00,206	2,62,510	53,22,297	1,66,684
..	..	..	..	56,38,819	1,80,528	37,61,209	1,17,749
..	..	..	..	37,09,586	1,73,427	25,01,599	1,17,536
..	..	..	..	22,10,375	1,03,830	15,91,625	82,969
..	..	..	..	30,92,802	1,58,795	23,78,897	1,24,129
..	..	..	..	17,34,830	1,15,209	11,59,598	77,247
..	..	..	..	14,07,040	97,393	9,97,916	67,647
..	..	..	..	13,64,424	1,13,559	12,50,626	1,03,904
..	..	..	..	11,40,766	1,12,231	9,92,959	97,031
..	..	..	..	45,32,310	4,52,753	28,00,701	2,74,127
1,80,86,768	17,88,871	21,47,397	2,12,009	..	..	42,462	4,202
..	..	..	..	..	..	..	..
..	..	..	..	48,465	2,388	13,400	605
1,80,86,768	17,88,871	21,47,397	2,12,009	5,34,69,892	23,00,973	3,39,10,409	15,22,941

Interest on tax-free securities . . . . . Rs. 12,82,289

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at sources.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,13,65,811	3,09,289	2,72,975	7,791	3,795	631	1,10,92,836	2,97,072	5,340
II	2,500 ,, 2,999 .	80,74,515	2,14,563	1,46,397	4,325	10	293	79,28,118	2,09,935	3,165
III	3,000 ,, 3,499 .	83,33,509	2,21,014	1,60,320	4,638	2	513	81,73,189	2,15,861	2,714
IV	3,500 ,, 4,999 .	1,78,41,518	4,76,531	1,71,611	6,836	48	1,593	1,76,69,907	4,68,059	4,394
V	5,000 ,, 7,499 .	1,98,71,233	6,35,673	2,38,439	10,061	356	3,387	1,96,32,794	6,21,869	3,332
VI	7,500 ,, 9,999 .	1,39,63,196	4,58,927	2,31,609	12,952	..	4,050	1,37,31,587	4,41,925	1,568
VII	10,000 ,, 12,499 .	94,42,984	4,54,791	1,31,938	7,653	2,822	1,063	93,11,046	4,43,253	813
VIII	12,500 ,, 14,999 .	60,61,262	3,05,526	72,016	3,656	..	1,748	59,89,246	3,00,122	532
IX	15,000 ,, 19,999 .	79,16,373	4,09,277	1,47,904	10,128	93	3,730	77,68,469	3,95,326	559
X	20,000 ,, 24,999 .	44,94,055	3,00,458	80,907	7,274	1,443	951	44,13,148	2,90,790	248
XI	25,000 ,, 29,999 .	36,76,561	2,52,762	44,743	2,715	..	976	36,31,818	2,49,071	156
XII	30,000 ,, 39,999 .	41,30,003	3,36,969	1,21,842	10,461	1,395	1,025	40,08,161	3,24,086	152
XIII	40,000 ,, 49,999 .	27,52,114	2,69,770	64,456	6,785	175	100	26,87,658	2,62,710	87
XIV	50,000 and over .	79,02,269	7,81,365	1,95,168	18,304	..	..	77,07,101	7,63,061	110
XV	Unclassified income :—									
	(*a*) taxed at source at the maximum rate.	2,35,81,175	22,95,829	8,98,525	73,530	12	89	2,26,82,650	22,22,198	739
	(*b*) covered by anticipatory certificates.	2,03,524	7,224	..	..	..	163	2,03,524	7,061	1
	(*c*) other incomes, *e.g.* roundsums paid in exceptional cases by employers.	6,90,938	22,775	97,523	3,641	43	161	5,93,415	18,930	444
	TOTAL .	15,03,01,040	77,52,743	30,76,373	1,90,750	10,189	20,473	14,72,24,667	75,31,331	24,354

	(Rs.
Total (column 27) .	75,31,331
Add excess collections and miscellaneous	27,859
Add penalties (actual collections)	36,694
TOTAL .	75,95,884
Deduct refunds and rebates at 1, 2, 3, 5, 6, 8, 9, 10, 12, 13 and 14 pies on account of incomes shown in columns 6 to 15	1,16,987
Deduct amounts paid as money order commission for sending refunds	10
NET TOTAL .	74,78,887

RETURN No. IV.

Classification of grades of Income-tax collected in the Punjab Province, in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Punjab Province, in the year Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	33,25,862	86,611	4,713	..	..	..	..	..	..
II	2,500 ,, 2,999 .	21,56,621	56,162	2,276	..	..	..	..	..	..
III	3,000 ,, 3,499 .	19,90,080	51,825	1,793	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	37,84,090	98,544	2,729	..	..	..	..	..	..
V	5,000 ,, 7,499 .	40,96,992	1,28,031	4,506	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	43,60,864	1,36,277	1,212	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	25,61,899	1,20,089	8,482	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	23,31,456	1,99,287	1,798	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	20,83,334	1,08,507	1,327	..	..	..	..	..	..
	20,000 24,999 .	17,88,583	1,21,102	6,029	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	12,39,995	83,958	1,066	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	13,21,824	1,10,152	4,001	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	5,78,749	57,272	1,515	..	..	..	..	..	..
XIV	50,000 and over .	4,87,377	48,230	4,006	..	..	..	..	..	..
XV	Unclassified income: (a) taxed at source at the maximum rate,	..	..	..	35,69,644	3,53,246	..	..	2,11,301	20,910
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	8,530	243	..	..	..	..	..	..	..
	TOTAL .	3,21,16,256	13,16,290	45,453	35,69,644	3,53,246	..	..	2,11,301	20,910

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

No. IV.

ending 31st March 1931, on income in respect of which the Provincial under Devolution Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in colums 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	46,60,646	1,21,371	36,39,590	94,781
..	..	..	..	35,24,390	91,781	30,25,229	78,782
..	..	..	..	35,75,002	93,099	26,84,429	69,907
..	..	..	..	75,64,378	1,96,989	65,46,894	1,70,479
..	..	..	..	80,01,632	2,50,051	73,81,664	2,27,552
..	..	..	..	45,80,000	1,43,125	43,85,632	1,37,051
..	..	..	..	32,81,152	1,53,804	32,16,747	1,50,785
..	..	..	..	15,24,181	71,446	17,62,411	82,613
..	..	..	..	21,58,502	1,12,422	24,39,322	1,27,048
..	..	..	..	11,41,869	77,314	15,15,973	1,02,644
..	..	..	..	6,27,648	42,497	8,97,644	60,778
..	..	..	..	5,06,016	42,168	13,03,344	1,08,612
..	..	..	..	4,45,743	44,110	7,93,263	78,500
..	..	..	..	19,24,062	1,90,402	14,00,107	2,10,646
61,83,362	6,12,390	16,47,997	1,63,083	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
61,83,362	6,12,390	16,47,997	1,63,083	4,35,15,221	16,30,579	4,09,97,749	16,91,178

Interest on tax-free securities . . . . . Rs. 7,87,433

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Punjab Province, in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33, or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	Remarks.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
I	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	1,16,26,098	3,07,476	4,47,398	11,651	4,397	1,460	1,11,78,700	2,89,968	5,206	
II	2,500 ,, 2,999	87,06,240	2,29,001	3,02,717	7,727	..	641	84,03,523	2,20,633	3,273	
III	3,000 ,, 3,499	82,49,511	2,16,624	2,85,350	7,431	..	427	79,64,161	2,08,766	2,747	
IV	3,500 ,, 4,999	1,78,94,862	4,68,741	3,74,592	9,755	..	714	1,75,20,270	4,58,272	4,417	
V	5,000 ,, 7,499	1,94,80,288	6,10,140	3,76,576	11,768	4,603	608	1,91,03,712	5,93,161	3,736	
VI	7,500 ,, 9,999	1,33,26,496	4,17,665	2,97,248	9,289	..	732	1,30,29,248	4,07,644	1,813	
VII	10,000 ,, 12,499	90,59,798	4,33,160	2,49,152	11,679	9,247	757	88,10,646	4,11,477	936	
VIII	12,500 ,, 14,999	56,18,048	2,65,144	1,20,661	5,656	..	1,256	54,97,387	2,58,232	473	
IX	15,000 ,, 19,999	66,81,158	3,49,304	1,66,541	8,674	735	561	65,14,617	3,39,334	549	
X	20,000 ,, 24,999	44,46,425	3,07,089	1,63,082	11,042	2,465	1,082	42,83,343	2,92,550	310	
XI	25,000 ,, 29,999	27,65,287	1,88,299	1,54,368	10,452	..	1,123	26,10,919	1,76,724	150	
XII	30,000 ,, 39,999	31,31,184	2,64,933	1,57,596	13,133	1,283	3,027	29,73,588	2,47,490	126	
XIII	40,000 ,, 49,999	18,17,755	1,81,397	3,00,884	29,775	394	..	15,16,871	1,51,228	63	
XIV	50,000 and over	38,17,546	4,44,284	2,61,090	25,837	..	..	35,56,456	4,18,447	92	
XV	Unclassified income :—										
	(a) taxed at source at the maximum rate,	1,16,17,304	11,49,629	16,06,999	1,59,026	..	115	1,00,10,305	9,90,488	320	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	8,530	243	..	..	..	..	8,530	243	7	
	TOTAL	12,82,46,530	58,33,129	52,64,254	3,32,895	23,124	12,453	12,29,82,276	54,64,657	24,218	

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 27)	54,64,657
Add excess collections and miscellaneous	15,782
Add penalties (actual collections)	32,640
TOTAL	55,13,079
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	76,934
Deduct amounts paid as money order commission for sending refunds	5
NET TOTAL	54,36,140

RETURN No. IV.

Classification of Grades of Income-tax collected in the Burma Province in the year ending 31st March 1931.

RETURN

Classification of grades of Income-tax collected in the Burma Province in the year a share under

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	68,55,127	1,78,306	8,970	..	..	..	..	..	..
II	2,500 „ 2,999	55,04,456	1,42,977	7,512	..	..	..	..	..	..
III	3,000 „ 3,499	56,97,625	1,48,050	7,495	..	..	..	..	..	..
IV	3,500 „ 4,999	81,48,962	2,12,156	10,952	..	..	..	..	..	..
V	5,000 „ 7,499	80,70,305	2,52,022	11,137	..	..	..	..	..	..
VI	7,500 „ 9,999	76,42,468	2,39,858	9,798	..	..	..	..	..	..
VII	10,000 „ 12,499	52,93,471	2,47,904	16,072	..	..	..	..	..	..
VIII	12,500 „ 14,999	52,78,078	2,47,616	14,648	..	..	..	..	..	..
IX	15,000 „ 19,999	48,65,457	2,52,695	18,175	..	..	..	..	..	..
X	20,000 „ 24,999	30,96,937	2,09,444	17,087	..	..	..	..	..	..
XI	25,000 „ 29,999	28,37,022	1,91,649	15,806	..	..	..	..	..	..
XII	30,000 „ 39,999	24,55,800	2,04,650	14,703	..	..	..	..	..	..
XIII	40,000 „ 49,999	10,65,369	1,06,417	20,466	..	..	..	..	..	..
XIV	50,000 and over	10,59,188	1,04,302	27,195	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	9,64,794	90,777	2,534	251	18,33,590	1,81,449
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	6,78,70,210	27,38,046	1,99,966	9,64,794	90,777	2,534	251	18,33,590	1,81,449

No. IV.

ending 31st March 1931, on income in respect of which the Provincial Government has Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income. 12	Tax collected. 13	Income. 14	Tax collected. 15	Income. 16	Tax collected. 17	Income. 18	Tax collected. 19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	51,157	1,332	48,52,231	1,26,230
..	..	..	..	87,753	2,282	44,91,477	1,16,961
..	..	..	..	90,878	2,368	42,35,689	1,10,029
..	..	..	..	2,17,708	5,693	98,45,204	2,56,157
..	..	..	..	5,06,886	15,826	1,14,15,312	3,59,773
..	..	..	..	5,35,363	[16,832	86,54,449	2,70,670
..	..	..	..	6,00,362	28,165	75,61,399	3,54,818
..	..	..	..	4,10,615	19,246	43,80,060	2,05,606
..	..	..	..	9,67,349	49,239	76,63,526	4,01,871
..	..	..	..	11,61,838	78,076	55,71,182	3,74,342
..	..	..	..	6,78,305	45,962	34,00,945	2,07,561
..	..	..	..	10,55,465	85,941	53,38,189	4,36,607
..	..	..	..	8,00,206	78,377	31,49,980	3,39,280
..	..	..	..	36,45,954	3,43,530	1,33,72,655	12,99,975
7,38,74,349	73,03,300	87,10,686	8,50,856	..	..	1,55,477	14,747
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
7,38,74,349	73,03,300	87,10,686	8,50,856	1,08,10,339	7,72,869	9,40,87,775	48,74,627

	Rs.
Interest on tax-free securities	4,33,665

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Burma Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2,000 to 2,499 .	1,17,58,515	3,14,838	1,85,954	5,023	3,829	1,573	1,15,72,561	3,04,413	5,249
II	2,500 „ 2,999 .	1,00,83,686	2,69,732	1,31,068	3,540	..	731	99,52,618	2,65,461	3,562
III	3,000 „ 3,499 .	1,00,24,192	2,67,942	1,60,733	4,227	..	987	98,63,459	2,62,728	3,053
IV	3,500 „ 4,999 .	1,82,11,874	4,84,958	2,15,596	5,781	..	998	1,79,96,278	4,78,179	4,248
V	5,000 „ 7,499 .	1,99,92,503	6,38,758	2,13,749	6,806	4,523	2,953	1,97,78,754	6,24,476	8,267
VI	7,500 „ 9,999 .	1,68,32,275	5,37,158	2,19,728	7,247	..	4,239	1,66,12,547	5,25,672	1,962
VII	10,000 „ 12,499 .	1,34,55,732	6,46,959	2,36,652	11,565	18,721	3,876	1,32,19,080	6,12,797	1,247
VIII	12,500 „ 14,999 .	1,00,68,758	4,87,116	2,11,970	10,295	..	4,426	98,56,788	4,72,395	744
IX	15,000 „ 19,999 .	1,34,96,332	7,21,980	1,97,236	12,597	1,339	5,249	1,32,99,096	7,02,795	820
X	20,000 „ 24,999 .	98,29,957	6,78,899	2,95,233	19,399	9,683	8,188	95,34,724	6,41,629	478
XI	25,000 „ 29,999 .	69,16,272	4,60,978	1,27,707	8,354	..	6,622	67,88,565	4,46,002	276
XII	30,000 „ 39,999 .	88,49,454	7,41,901	1,96,684	16,790	7,415	4,890	86,52,770	7,12,806	289
XIII	40,000 „ 49,999 .	50,15,555	5,44,540	1,04,534	10,187	4,190	4,042	49,11,021	5,26,121	141
XIV	50,000 and over .	1,80,77,747	17,75,002	11,70,409	1,11,147	..	7,255	1,69,07,338	16,56,600	244
XV	Unclassified income :— (*a*) taxed at source at the maximum rate,	8,55,41,430	84,41,380	11,76,891	1,13,835	..	52	8,43,64,539	83,27,493	491
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	25,81,54,277	1,70,12,141	48,44,144	3,46,793	49,700	56,081	25,33,10,133	1,65,59,567	26,071

	Rs.
Total (column 27) .	1,65,59,567
Add recoveries of arrears of 1921-22 on account of adjustment under section 19 of Act VII of 1918	20,326
Add excess collections and miscellaneous	35,261
Add penalties (actual collections)	43,559
TOTAL .	1,66,58,713
Deduct refunds and rebates at 3, 6, 9, 10, 13 and 14 pies on account of incomes shown in columns 6 to 15 . . .	1,86,409
Deduct amounts paid as money order commission for sending refunds	4
Deduct Thathameda rebates	65,595
Deduct Refunds under section 49	30,47,752
Deduct Refunds of High Court Reference Fees	1,400
NET TOTAL .	1,33,57,553

RETURN No. IV.

Classification of grades of Income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1931, on Income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Bihar and Orissa Province in Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both originally granted for insurance			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	23,28,598	61,800	2,826	..	..	..	..	..	..
II	2,500 ,, 2,999 .	17,87,482	45,748	1,434	..	..	..	..	..	..
III	3,000 ,, 3,499 .	17,03,331	44,439	1,270	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	34,54,320	91,592	2,596	..	..	..	..	..	..
V	5,000 ,, 7,499 .	41,33,078	1,29,554	7,354	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	24,07,268	75,659	2,774	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	29,03,513	1,09,804	9,053	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	15,13,435	72,645	3,829	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	22,01,204	1,15,189	3,464	..	..	..	..	..	..
X	20,000 ,, 24,999 .	14,39,880	93,309	6,648	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	13,74,325	91,048	1,947	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	12,09,658	98,669	5,321	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	6,21,487	60,539	4,663	..	..	..	..	..	..
XIV	50,000 and over .	5,67,795	57,498	2,201	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate,	*Nil*	*Nil*	*Nil*	8,17,599	75,758	*Nil*	*Nil*	*Nil*	*Nil*
	(b) covered by anticipatory certificates,	*Nil*	*Nil*	*Nil*	2,986	158	*Nil*	*Nil*	*Nil*	*Nil*
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,21,038	24,141	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	960	90
	TOTAL .	2,72,66,407	11,71,129	54,880	8,20,585	75,916	*Nil*	*Nil*	960	90

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(*c*) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

the year ending 31st March 1931, on Income in respect of which the Provincial under Devolution Rule 15.

are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	17,61,947	45,880	10,51,963	27,392
..	..	..	..	12,87,145	33,517	8,70,032	21,615
..	..	..	..	16,22,742	42,258	8,78,531	22,881
..	..	..	..	44,58,550	1,16,113	24,18,398	62,964
..	..	..	..	66,40,559	2,07,512	30,34,560	94,796
..	..	..	..	48,90,889	1,55,831	23,19,804	72,380
..	..	..	..	24,08,938	1,59,020	15,33,887	71,530
..	..	..	..	19,61,751	91,921	10,20,371	47,677
..	..	..	..	27,14,251	1,40,861	16,13,853	84,438
..	..	..	..	18,75,551	1,26,669	12,26,474	82,675
..	..	..	..	9,61,416	65,353	6,22,545	42,148
..	..	..	..	17,49,741	1,44,528	8,67,984	71,262
..	..	..	..	11,41,348	1,12,564	5,87,330	58,049
1,60,604	15,893	..	..	30,45,938	2,99,379	51,02,834	5,76,198
18,81,516	1,86,136	4,70,683	46,121	*Nil*	*Nil*	*Nil*	*Nil*
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
20,42,120	2,02,029	4,70,683	46,121	3,75,20,766	17,41,406	2,31,47,996	13,36,005

Interest on tax-free securities . . . . . Rs. 7,55,910

RETURN No. IV—*contd.*

Classification of grades of Income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1931, on Income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	Remarks.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income (*d*).	Tax (*d*).	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to 2,499 .	51,42,508	1,37,398	2,32,415	6,099	2,026	243	49,10,093	1,29,030	2,373	
II	2,500 „ 2,999 .	39,44,659	1,02,309	1,32,376	3,449	25	153	38,12,283	98,682	1,462	
III	3,000 „ 3,499 .	42,04,604	1,10,848	1,15,517	3,022	*Nil*	28	40,89,087	1,07,798	1,404	
IV	3,500 „ 4,999 .	1,03,31,268	2,73,265	2,45,038	6,438	*Nil*	572	1,00,86,230	2,66,255	2,488	
V	5,000 „ 7,499 .	1,38,08,197	4,39,216	3,66,895	11,537	946	675	1,34,41,302	4,26,058	2,978	
VI	7,500 „ 9,999 .	96,17,461	3,06,644	4,39,500	13,875	*Nil*	1,439	91,77,961	2,91,330	1,171	
VII	10,000 „ 12,499 .	72,46,338	3,49,407	5,42,656	25,867	2,344	609	67,03,682	3,20,587	714	
VIII	12,500 „ 14,999 .	44,95,557	2,15,572	1,51,882	7,256	*Nil*	556	43,43,675	2,07,760	839	
IX	15,000 „ 19,999 .	65,29,288	3,43,952	4,04,127	21,125	266	1,066	61,25,161	3,21,495	405	
X	20,000 „ 24,999 .	45,41,905	3,09,301	4,42,344	29,862	1,117	368	40,99,561	2,77,954	221	
XI	25,000 „ 29,999 .	29,58,286	2,00,496	2,28,807	15,849	*Nil*	316	27,29,479	1,84,331	121	
XII	30,000 „ 39,999 .	38,27,328	3,19,780	3,31,525	29,182	877	545	34,95,803	2,89,176	148	
XIII	40,000 „ 49,999 .	23,50,165	2,35,815	3,64,454	36,170	761	*Nil*	19,85,711	1,98,884	62	
XIV	50,000 and over .	88,77,171	9,51,169	18,33,792	1,85,379	*Nil*	*Nil*	70,43,379	7,65,790	100	
XV	Unclassified income:—										
	(*a*) taxed at source at the maximum rate,	31,69,798	3,08,015	2,08,907	20,149	*Nil*	66	29,60,891	2,87,800	79	
	(*b*) covered by participatory certificates,	2,986	158	*Nil*	*Nil*	*Nil*	*Nil*	2,986	158	1	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,21,998	24,231	*Nil*	16	*Nil*	1,514	2,21,998	22,701	581	
	TOTAL .	9,12,69,517	46,27,576	60,40,235	4,15,275	8,362	8,150	8,52,29,282	41,95,789	14,047	

	Rs.
Total (column 27) .	41,95,789
Add—Excess collections and miscellaneous	8,868
Add—Penalties (actual collections)	25,822
TOTAL . .	42,30,474
Deduct—Refunds and rebates at 3, 6, 9, 10, 13 and 14 pies on account of incomes shown in columns 6 to 15 . .	31,712
Deduct—Amounts paid as money order commission for sending refunds	74
Deduct—Uncashed refund vouchers at the end of the year 1930-31	127
NET TOTAL .	41,98,561

RETURN No. IV.

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Central Provinces and cial Government has a

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases /n which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs. A.	Rs. A.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.
I	2,000 to 2,499	15,30,395	40,200 0	2,507 10	..	..	..	..	..	..
II	2,500 „ 2,999	11,31,675	30,572 2	631 14	..	..	..	..	..	..
III	3,000 „ 3,499	12,18,626	32,048 10	507 11	..	..	..	..	..	..
IV	3,500 „ 4,999	19,80,312	52,724 5	1,256 13	..	..	..	..	..	..
V	5,000 „ 7,499	22,01,401	74,807 13	2,888 5	..	..	..	..	..	..
VI	7,500 „ 9,999	13,95,361	46,196 14	836 2	..	..	..	..	..	..
VII	10,000 „ 12,499	9,56,383	45,944 14	4,568 6	..	..	..	..	..	..
VIII	12,500 „ 14,999	5,92,374	28,284 15	1,130 10	..	..	..	..	..	..
IX	15,000 „ 19,999	12,68,236	65,974 15	1,641 2	..	..	..	..	..	..
X	20,000 „ 24,999	6,67,732	45,162 1	2,928 10	..	..	..	..	..	..
XI	25,000 „ 29,999	4,55,450	39,273 1	1,620 4	..	..	..	..	..	..
XII	30,000 „ 39,999	6,54,077	53,309 9	4,122 14	..	..	..	..	..	..
XIII	40,000 „ 49,999	1,63,055	16,129 11	1,034 15	..	..	..	..	..	..
XIV	50,000 and over	2,25,246	21,474 2	1,596 7	..	..	..	..	..	..
XV	Unclassified income :									
	(a) taxed at source at the maximum rate.	..	..	..	5,35,937	53,035 7 5	..	..	19,021	1,882 5 6
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.* round sums paid in exceptional cases by employers.	1,77,060	4,837 8	..	..	..	..	..	..	..
	TOTAL	1,46,17,383	5,96,940 8	26,971 11	5,35,937	53,035 7 5	..	..	19,021	1,882 5 6

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in column 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

No. IV.

Berar in the year ending 31st March 1931, on income in respect of which the Provin- share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.
..	..	..	..	33,20,382	83,846 15	22,14,738	57,834 12
..	..	..	..	20,94,673	54,581 9	16,66,261	42,953 9
..	..	..	..	20,82,590	52,848 14	15,60,233	40,182 8
..	..	..	..	49,87,912	1,30,106 0	35,11,396	93,670 15
..	..	..	..	55,02,859	1,77,019 5	41,91,575	1,30,058 12
..	..	..	..	35,04,513	1,11,145 5	28,41,784	90,142 1
..	..	..	..	26,53,517	1,22,462 4	15,89,466	73,906 6
..	..	..	..	15,24,730	71,536 14	12,95,841	60,361 9
..	..	..	..	20,56,371	1,07,764 5	18,73,998	96,975 8
..	..	..	..	14,21,908	97,474 5	9,85,805	66,590 6
..	..	..	..	10,15,029	69,117 0	4,77,710	29,771 7
..	..	..	..	13,27,026	1,10,941 8	6,80,401	56,549 9
..	..	..	..	5,44,997	53,932 1	4,91,408	48,800 3
..	..	..	..	22,48,237	2,19,813 1	15,06,910	1,45,758 2
82,40,283	7,95,790 7	22,18,948	2,24,666 4	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
82,40,283	7,95,790 7	22,18,948	2,24,666 4	3,42,36,744	14,62,589 1	2,48,87,526	10,33,555 11

Interest on tax-free securities . . . . . Rs. 6,48,049

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.	
I	2,000 to 2,499 .	70,65,515	1,84,389 5	4,14,413	11,403 10	8,031 7	2,635 15	66,51,102	1,62,318 5	3,205
II	2,500 „ 2,999 .	48,92,609	1,28,739 2	1,35,660	3,752 11	..	241 12	47,56,949	1,24,744 11	1,903
III	3,000 „ 3,499 .	48,11,449	1,25,587 11	80,752	2,405 3	..	251 6	47,30,697	1,22,931 2	1,596
IV	3,500 „ 4,999 .	1,04,79,620	2,77,758 1	1,93,906	7,339 4	..	731 5	1,02,85,714	2,69,687 8	2,723
V	5,000 „ 7,499 .	1,18,95,835	3,84,774 8	2,52,311	10,750 13	668 7	791 9	1,16,43,524	3,72,563 6	2,149
VI	7,500 „ 9,999 .	77,41,658	2,48,320 6	1,56,155	10,072 15	..	2,607 0	75,85,503	2,35,640 7	1,051
VII	10,000 „ 12,499 .	51,99,366	2,46,381 14	1,83,496	9,553 12	3,505 8	722 2	50,15,870	2,33,100 8	492
VIII	12,500 „ 14,999 .	34,12,945	1,61,314 0	54,887	4,373 13	..	754 1	33,58,058	1,56,186 2	275
IX	15,000 „ 19,999 .	52,00,605	2,72,055 14	1,11,569	8,997 2	154 6	944 13	50,89,036	2,61,959 9	318
X	20,000 „ 24,999 .	30,75,445	2,12,155 6	53,970	5,302 3	2,203 15	323 4	30,21,475	2,04,326 0	152
XI	25,000 „ 29,999 .	19,48,189	1,39,781 12	1,07,236	10,402 14	..	366 15	18,40,953	1,29,011 15	84
XII	30,000 „ 39,999 .	26,61,504	2,24,923 3	65,371	5,111 10	1,069 9	512 2	25,96,133	2,18,229 14	93
XIII	40,000 „ 49,999 .	11,99,460	1,19,896 14	1,17,592	11,165 14	661 7	57 7	10,81,868	1,08,012 2	29
XIV	50,000 and over .	39,80,393	3,88,641 12	4,95,322	46,956 6	..	..	34,85,071	3,41,685 6	54
XV	Unclassified income: (a) taxed at source at the maximum rate.	1,10,14,189	10,75,374-7-11	4,68,009	51,102 6	..	157 12	1,05,51,180	10,24,114-5-11	160
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.* round sums paid in exceptional cases by employers.	1,77,060	4,837 8	41,826	942 1	..	128 2	1,35,234	3,767 5	62
	TOTAL .	8,47,55,842	41,05,431-6-11	29,27,475	1,99,632 9	16,294 11	11,225 9	8,18,28,367	39,68,278 9 11	14,291

	Rs.	A.	P.
TOTAL (COLUMN 27) . .	39,68,278	9	11
Add excess collections and miscellaneous	40,229	3	0
„ penalties (actual collections)	41,264	10	0
TOTAL .	40,49,772	6	11
Deduct refunds and rebates at 3, 6, 9, 10, 13 and 14 pies on account of incomes shown in columns 6 to 15 . .	67,741	14	0
„ amounts paid as money order commission for sending refunds	104	5	0
„ refunds under section 49 and under arrangements with Indian States	1,97,039	0	0
NET TOTAL .	37,84,887	3	11

(c) Refunds at 18 of 19 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

RETURN IV.

CLASSIFICATION OF GRADES OF INCOME-TAX COLLECTED IN THE ASSAM PROVINCE IN THE YEAR ENDING 31ST MARCH 1931, ON INCOME IN RESPECT OF WHICH THE PROVINCIAL GOVERNMENT HAS A SHARE UNDER DEVOLUTION RULE 15.

RETURN

Classification of grades of income-tax collected in the Assam Province in the year has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 84, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	7,28,016	18,422	1,404	..	..	..	..	..	..
II	2,500 ,, 2,999 .	6,61,608	16,977	804	..	..	..	..	..	..
III	3,000 ,, 3,499 .	7,55,487	21,602	736	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	25,19,616	71,742	1,209	..	..	..	..	..	..
V	5,000 ,, 7,499 .	30,88,382	1,05,196	4,789	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	28,18,926	92,248	3,387	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	20,31,896	84,176	10,339	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	15,72,194	70,036	9,183	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	23,80,243	1,18,361	10,286	..	..	..	..	..	..
X	20,000 ,, 24,999 .	13,52,911	73,283	14,978	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	7,28,137	45,476	8,250	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	6,33,756	45,921	8,372	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	2,79,880	17,889	5,121	..	..	..	..	..	..
XIV	50,000 and over .	6,64,010	55,697	6,195	..	..	..	..	..	..
XV	Unclassified income :									
	(a) taxed at source at the maximum rate.	..	..	..	67,908	6,723	..	..	12,853	1,272
	(b) covered by anticipatory certificates	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	24,95,314	99,881	..	..	..	..	..	..	..
	TOTAL .	2,27,09,876	9,36,907	91,003	67,908	6,723	..	..	12,853	1,272

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

No. IV.

ending 31st March 1931, on income in respect of which the Provincial Government Devolution Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,91,702	10,200	13,19,631	34,400
..	..	..	..	2,63,217	6,854	5,47,298	14,257
..	..	..	..	2,71,105	7,060	6,14,116	15,986
..	..	..	..	7,60,735	19,849	13,77,752	36,011
..	..	..	..	9,68,085	30,274	17,09,593	53,604
..	..	..	..	6,53,452	20,754	9,43,842	29,216
..	..	..	..	5,66,839	26,454	8,69,394	40,532
..	..	..	..	3,28,512	15,398	3,76,251	17,627
..	..	..	..	4,45,926	23,208	5,65,901	28,928
..	..	..	..	3,45,098	23,368	3,45,183	23,007
..	..	..	..	1,08,030	7,313	78,786	5,308
..	..	..	..	1,19,402	9,949	2,65,876	22,417
..	..	..	..	1,10,410	10,360	1,00,268	9,732
..	..	..	..	40,900	4,048	4,17,844	41,189
1,16,33,982	11,51,104	1,14,400	10,180	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1,16,33,982	11,51,104	1,14,400	10,180	53,73,413	2,15,089	95,31,735	3,72,259

	Rs.
Interest on tax-free securities	3,22,177

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 8, 6, 8, 10, 12, 14, 16, and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	24,39,349	64,426	28,885	773	5,089	47	24,16,464	58,526	983
II	2,500 ,, 2,999	14,72,123	38,892	24,595	982	..	75	14,47,528	37,835	464
III	3,000 ,, 3,499	16,40,708	45,384	9,931	283	..	175	16,30,777	44,926	463
IV	3,500 ,, 4,999	46,58,103	1,28,811	33,899	1,161	..	1,071	46,24,204	1,26,579	950
V	5,000 ,, 7,499	57,66,060	1,93,813	32,743	1,236	1,487	695	57,33,317	1,90,395	887
VI	7,500 ,, 9,999	44,16,220	1,45,605	18,156	629	..	2,977	43,98,064	1,41,999	518
VII	10,000 ,, 12,499	34,67,629	1,67,501	29,704	1,709	7,050	727	34,37,925	1,58,015	320
VIII	12,500 ,, 14,999	22,76,957	1,12,244	42,516	2,501	..	428	22,34,441	1,09,315	170
IX	15,000 ,, 19,999	33,92,070	1,80,783	42,097	2,061	77	422	33,49,973	1,78,223	194
X	20,000 ,, 24,999	20,43,192	1,34,636	18,380	1,686	1,233	452	20,24,812	1,31,265	109
XI	25,000 ,, 29,999	9,14,953	66,342	1,941	122	..	40	9,13,012	66,180	40
XII	30,000 ,, 39,999	10,19,034	86,659	665	52	1,759	..	10,18,369	84,848	87
XIII	40,000 ,, 49,999	4,90,558	43,152	999	94	..	..	4,89,559	43,058	16
XIV	50,000 and over	11,22,754	1,07,129	96,115	9,010	..	..	10,26,639	98,119	15
XV	Unclassified income:									
	(a) taxed at source at the maximum rate,	1,18,29,138	11,69,279	63,926	3,300	..	..	1,17,65,212	11,65,979	113
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	24,95,314	99,881	90,691	2,655	..	90	24,64,623	97,136	..
	TOTAL	4,94,44,162	27,84,587	4,75,243	28,254	16,686	7,199	4,89,68,919	27,82,398	5,319

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 27)	27,32,398
Add excess collections and miscellaneous	6,046
Add penalties (actual collections)	6,150
TOTAL	27,44,594
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	12,341
Deduct amounts paid as money order commission for sending refunds	4
NET TOTAL	27,32,249
Deduct refunds under section 49	5,48,532
NET TOTAL	21,83,717

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Classification of grades of income-tax collected in the North-West Frontier Province Government has a share

Serial No.	Grade of income.	Deductions at source or collecti ons(including cases under section 34, cases in which extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,73,069	4,507	..	..	..	..	..	..	..
II	2,500 ,, 2,999 .	2,31,014	6,016	..	..	..	..	..	..	..
III	3,000 ,, 3,499 .	3,26,745	8,509	..	..	..	..	..	..	..
IV	3,500 ,, 4,999 .	11,34,144	29,535	..	..	..	..	..	..	..
V	5,000 ,, 7,499 .	8,98,752	28,086	83	..	..	..	..	..	..
VI	7,500 ,, 9,999 .	5,06,208	15,819	..	..	..	..	..	..	..
VII	10,000 ,, 12,499 .	3,91,872	18,369	141	..	..	..	..	..	..
VIII	12,500 ,, 14,999 .	1,68,896	7,917	..	..	..	..	..	..	..
IX	15,000 ,, 19,999 .	5,12,812	26,709	..	..	..	..	..	..	..
X	20,000 ,, 24,999 .	74,097	5,017	172	..	..	..	..	..	..
XI	25,000 ,, 29,999 .	2,91,441	19,733	..	..	..	..	..	..	..
XII	30,000 ,, 39,999 .	2,22,000	18,500	..	..	..	..	..	..	..
XIII	40,000 ,, 49,999 .	43,422	4,297	..	..	..	..	..	..	..
XIV	50,000 and over .	27,991	2,770	..	..	..	..	..	..	..
XV	Unclassified income—									
	(*a*) taxed at source at the maximum rate,	..	..	..	79,711	7,888	..	..	..	..
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	50,02,463	1,95,784	396	79,711	7,888	..	..	..	..

No. IV.

in the year ending 31st March 1931, on income in respect of which the Provincial under Devolution Rule 15.

income or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	5,04,883	13,148	5,10,221	13,287
..	..	..	..	4,76,083	12,398	4,04,468	10,533
..	..	..	..	4,81,805	12,547	3,99,168	10,315
..	..	..	..	11,14,406	29,021	10,18,099	26,513
..	..	..	..	11,19,680	34,990	11,25,824	35,182
..	..	..	..	6,29,824	19,682	7,19,936	22,498
..	..	..	..	5,49,483	25,757	5,41,888	25,401
..	..	..	..	3,72,629	17,467	3,29,792	15,459
..	..	..	..	4,43,732	23,111	5,41,920	28,225
..	..	..	..	2,27,358	15,394	2,79,419	18,919
..	..	..	..	2,32,054	15,712	1,99,237	13,490
..	..	..	..	62,100	5,175	3,16,296	26,358
..	..	..	..	1,34,743	13,334	..	..
..	..	..	..	6,21,382	61,491	6,81,075	67,398
8,620	853	68,240	6,753	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
8,620	853	68,240	6,753	69,70,162	2,99,227	70,67,343	3,13,658

	Rs.
Interest on tax-free securities	4,390

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
				On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20, *minus* column 22).	Tax collected (column 21 *minus* columns 23 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	11,88,173	30,942	68,160	1,775	618	..	11,20,013	28,549	669	
II	2,500 ,, 2,999 .	11,11,565	28,947	30,758	801	..	..	10,80,807	28,146	484	
III	3,000 ,, 3,499 .	12,07,718	31,451	37,363	973	..	..	11,70,355	30,478	407	
IV	3,500 ,, 4,999 .	32,66,649	85,069	55,949	1,457	..	..	32,10,700	83,612	639	
V	5,000 ,, 7,499 .	31,44,256	98,341	86,560	2,705	853	..	30,57,696	94,783	456	
VI	7,500 ,, 9,999 .	18,55,968	57,999	94,528	2,954	..	..	17,61,440	55,045	222	
VII	10,000 ,, 12,499 .	14,83,248	69,668	1,04,085	4,879	1,486	..	13,79,158	63,303	154	
VIII	12,500 ,, 14,999 .	8,71,317	40,843	28,800	1,350	..	..	8,42,517	39,493	91	
IX	15,000 ,, 19,999 .	14,98,464	78,045	45,100	2,349	91	..	14,53,364	75,605	87	
X	20,000 ,, 24,999 .	5,80,874	39,502	5,612	380	374	..	5,75,262	38,248	46	
XI	25,000 ,, 29,999 .	7,22,732	48,935	1,359	92	..	..	7,21,373	48,843	31	
XII	30,000 ,, 39,999 .	6,00,396	50,033	16,380	1,365	..	..	5,84,016	48,668	16	
XIII	40,000 ,, 49,999 .	1,78,165	17,631	8,205	812	..	..	1,69,960	16,819	6	
XIV	50,000 and over .	13,30,448	1,31,659	99,334	9,830	..	..	12,31,114	1,21,829	19	
V	Unclassified income—										
	(*a*) taxed at source at the maximum rate,	1,56,571	15,494	25,980	2,571	..	..	1,30,591	12,923	4	
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..	
	TOTAL .	1,91,96,539	8,24,559	7,08,173	34,293	3,922	..	1,84,88,366	7,86,344	3,331	

	Rs.
TOTAL (COLUMN 27) .	7,86,344
Add excess collections and miscellaneous	1,324
Add penalties (actual collections)	8,305
TOTAL .	7,95,973
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15	2,124*
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL .	7,93,849

* Includes rebate Rs. 332.

RETURN No. IV.

Classification of grades of Income-tax collected in the Delhi Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of Income-tax collected in the Delhi Province in the has a share under

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	28,12,339	73,238	6,350	..	..	..	..	..	..
II	2,500 „ 2,999 .	20,65,075	53,778	1,252	..	..	..	..	..	..
III	3,000 „ 3,499 .	22,64,023	58,959	939	..	..	..	..	..	..
IV	3,500 „ 4,999 .	34,09,037	88,777	1,714	..	..	..	..	..	..
V	5,000 „ 7,499 .	31,02,352	96,636	4,479	..	..	..	..	..	..
VI	7,500 „ 9,999 .	20,73,504	64,797	1,563	..	..	..	..	..	..
VII	10,000 „ 12,499 .	14,29,291	66,998	4,178	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	12,83,541	60,166	2,994	..	..	..	..	..	..
IX	15,000 „ 19,999 .	18,71,462	97,472	2,814	..	..	..	..	..	..
X	20,000 „ 24,999 .	12,49,418	84,596	4,794	..	..	..	..	..	..
XI	25,000 „ 29,999 .	13,12,320	88,853	1,101	..	..	..	..	..	..
XII	30,000 „ 39,999 .	21,95,436	1,82,953	10,080	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	12,89,826	1,27,639	17,130	..	..	..	..	..	..
XIV	50,000 and over .	12,07,933	1,19,535	1,740	..	..	..	..	..	..
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	..	7,41,089	73,337	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	380	..	..	..	..	..	..	..
	TOTAL .	2,75,65,557	12,64,779	61,128	7,41,089	73,337	..	..	..	..

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(c) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

year ending 31st March 1931, on income in respect of which the Provincial Government Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,04,909	2,732	2,22,681	5,799
..	..	..	..	1,04,448	2,720	2,18,881	5,700
..	..	..	..	1,40,697	3,664	2,68,800	7,000
..	..	..	..	3,98,861	10,387	6,83,213	17,792
..	..	..	..	6,45,088	20,159	11,18,944	34,967
..	..	..	..	3,36,000	10,500	8,03,264	25,102
..	..	..	..	2,80,746	13,160	5,98,186	28,040
..	..	..	..	1,75,893	8,245	4,34,645	20,374
..	..	..	..	3,61,478	18,827	5,84,006	30,417
..	..	..	..	2,30,858	15,681	2,40,753	16,301
..	..	..	..	1,64,691	11,151	2,04,302	13,833
..	..	..	..	2,38,776	19,898	3,00,120	25,010
..	..	..	..	1,68,818	16,706	2,12,796	21,058
..	..	..	..	7,99,902	79,157	5,10,325	50,501
19,35,350	1,91,519	4,31,121	42,663	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
19,35,350	1,91,519	4,31,121	42,663	41,51,165	2,32,937	64,00,916	3,01,894

Interest on tax-free securities . . . . . Rs. 6,77,102

RETURN No. IV.—*contd.*

Classification of grades of Income-tax collected in the Delhi Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
				(*c*) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	31,39,929	88,119	48,960	1,275	638	537	30,90,969	85,669	1,772	
II	2,500 „ 2,999 .	23,88,404	63,450	20,313	529	8	140	23,68,091	62,773	1,001	
III	3,000 „ 3,499 .	26,73,520	70,562	25,651	668	..	117	26,47,869	69,777	915	
IV	3,500 „ 4,999 .	44,91,111	1,18,670	45,888	1,195	..	255	44,45,223	1,17,220	1,420	
V	5,000 „ 7,499 .	48,66,384	1,56,241	69,984	2,187	651	453	47,96,400	1,52,950	937	
VI	7,500 „ 9,999 .	32,12,768	1,01,962	1,67,584	5,237	..	2,054	30,45,184	94,671	460	
VII	10,000 „ 12,499 .	23,08,223	1,12,376	55,403	2,597	3,040	615	22,52,820	1,06,124	306	
VIII	12,500 „ 14,999 .	18,94,079	91,779	36,885	1,729	..	334	18,57,194	89,716	167	
IX	15,000 „ 19,999 .	28,16,946	1,49,530	48,230	2,512	537	2,232	27,68,716	1,44,249	166	
X	20,000 „ 24,999 .	17,21,029	1,21,322	40,689	2,755	496	503	16,80,340	1,17,568	145	
XI	25,000 „ 29,999 .	16,81,313	1,14,940	19,717	1,335	..	804	16,61,593	1,12,801	92	
XII	30,000 „ 39,999 .	27,34,332	2,37,941	91,584	7,632	845	231	26,42,748	2,29,233	107	
XIII	40,000 „ 49,999 .	16,71,440	1,82,533	1,435	142	..	..	16,70,005	1,82,391	63	
XIV	50,000 and over .	25,18,160	2,50,933	34,257	3,390	..	..	24,83,903	2,47,543	57	
XV	Unclassified income :—										
	(*a*) taxed at source at the maximum rate,	31,07,560	3,07,519	8,74,540	86,543	..	3,362	22,33,020	2,17,614	280	
	(*b*) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..	
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	380	..	..	..	..	..	380	1	
	TOTAL .	4,12,25,198	21,68,257	15,81,120	1,19,726	6,215	11,637	3,96,44,078	20,30,679	7,897	

	Rs.
TOTAL (COLUMN 27) .	20,30,679
Add excess collections and miscellaneous	509
Add penalties (actual collections)	1,628
TOTAL .	20,32,816
Deduct refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 . . .	26,641
Deduct amounts paid as money order commission for sending refunds	..
NET TOTAL .	20,06,175

IV-12-20.

RETURN No. V.

Statement showing Collection of Super-tax in the Madras Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	80	54,60,863	98,712	23	17,40,464	36,904	10	6,77,768	11,889	34	31,52,348	29,395	147	1,10,31,443	1,76,900	34,877	1,42,023
II	1,00,001 ,, 1,50,000 .	18	21,36,314	1,08,947	8	10,23,917	45,245	3	3,36,657	13,784	8	13,65,066	31,985	37	48,61,954	1,99,961	5,966	1,93,995
III	1,50,001 ,, 2,00,000 .	2	3,29,844	20,553	7	12,28,347	54,895	..	..	..	3	4,90,118	25,146	12	20,48,309	1,00,594	2,508	98,086
IV	2,00,001 ,, 2,50,000 .	5	11,21,484	67,533	4	9,12,862	44,554	..	..	..	2	4,42,802	33,212	11	24,77,148	1,45,299	..	1,45,299
V	2,50,001 ,, 3,00,000	..	..	..	4	10,52,555	53,285	..	..	..	..	..	..	4	10,52,555	53,285	237	53,048
VI	3,00,001 ,, 3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 4,00,000 .	..	..	..	1	3,50,975	18,811	..	..	..	..	..	..	1	3,50,975	18,811	..	18,811
VIII	4,00,001 ,, 4,50,000 .	..	..	..	3	12,96,443	71,653	..	..	..	..	..	..	3	12,96,443	71,653	..	71,653
IX	4,50,001 ,, 5,00,000 .	1	4,92,034	84,188	1	4,70,098	26,256	..	..	..	..	..	..	2	9,62,132	1,10,444	..	1,10,444
X	5,00,001 ,, 5,50,000 .	1	5,19,957	93,683	..	..	..	..	..	..	..	..	..	1	5,19,957	93,683	..	93,683
XI	5,50,001 and more	..	..	..	8	1,49,35,811	9,08,488	..	..	..	..	..	..	8	1,49,35,811	9,08,488	..	9,08,488
	Total	107	1,00,60,496	4,73,616	59	2,30,11,472	12,60,091	13	10,14,425	25,673	47	54,50,334	1,19,738	226	3,95,36,727	18,79,118	43,588	18,35,530

Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	10,035
Add—Penalties (actual collections)	..
Total	18,45,565

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Statement showing the Number of Assessees in the Madras Province in the year ending 31st March 1931 classified according to grades and classes of Income (Central Board of Revenue's C. No. 281-I. T-31, dated 12th May, 1931.)

No.	Grades.	Salaries.	Companies.	Registered firms.	Un-Registered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. 2,000 to Rs. 2,499	2,313	76	6	541	1,124	6	2,617	6,683
II	2,500 „ 2,999	1,434	16	4	464	1,131	7	2,142	5,198
III	3,000 „ 3,499	1,162	9	10	417	932	10	1,876	4,416
IV	3,500 „ 4,999	1,609	34	18	847	1,948	19	3,430	7,905
V	5,000 „ 7,499	1,401	41	14	808	1,753	14	2,614	6,645
VI	7,500 „ 9,999	883	34	16	455	857	6	1,226	3,477
VII	10,000 „ 12,499	540	26	23	242	460	3	593	1,887
VIII	12,500 „ 14,999	405	24	21	130	259	2	319	1,160
IX	15,000 „ 19,999	325	27	42	187	347	3	392	1,323
X	20,000 „ 24,999	252	10	27	81	183	1	194	748
XI	25,000 „ 29,999	163	14	21	50	96	2	118	464
XII	30,000 „ 39,999	126	15	29	48	113	1	125	457
XIII	40,000 „ 49,999	78	14	13	16	74	..	55	250
XIV	50,000 „ 99,999	19	23	33	9	103	..	63	250
XV	1 lakh and above	4	34	14	4	14	..	21	91
	TOTAL	10,714	397	291	4,299	9,394	74	15,785	40,954

NOTE.—36 Companies whose incomes are below Rs. 2,000 which have been shown in return IV against garde XV have been excluded from column 4 of this return.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from unregistered Firms.			Collection from Hindu undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	341	2,45,36,988	4,32,449	82	62,17,417	1,14,869	48	33,70,629	64,946	32	30,40,236	25,386	503	3,71,65,270	6,37,650	20,082	6,17,568
II	1,00,001 „ 1,50,000	69	97,68,520	3,46,044	39	51,59,525	1,97,876	14	17,56,432	35,212	18	25,97,564	62,683	140	1,92,82,041	6,91,815	4,861	6,86,954
III	1,50,001 „ 2,00,000	23	41,41,813	2,64,098	31	54,06,023	2,44,127	1	3,10,000	11,820	7	12,28,662	68,584	62	1,10,86,498	5,88,629	4,008	5,84,621
IV	2,00,001 „ 2,50,000	16	35,81,985	2,57,510	26	60,00,005	2,84,666	..	..	..	10	25,84,762	95,505	52	1,21,66,752	6,37,681	1,957	6,35,724
V	2,50,001 „ 3,00,000	7	18,86,288	1,74,356	12	35,91,084	1,83,818	..	..	..	3	8,45,456	63,349	22	63,22,828	4,21,523	35,454	3,86,069
VI	3,00,001 „ 3,50,000	2	6,17,258	68,970	5	15,80,534	82,158	..	..	..	1	3,31,626	37,942	8	25,29,418	1,90,070	7,077	1,82,993
VII	3,50,001 „ 4,00,000	2	7,72,242	1,01,630	6	26,33,027	1,18,538	..	..	..	1	3,76,935	26,747	9	37,82,204	2,46,915	1,795	2,45,120
VIII	4,00,001 „ 4,50,000	..	..	..	5	21,37,930	1,17,995	1	4,14,451	15,631	1	12,79,292	88,817	7	38,31,673	2,22,443	..	2,22,443
IX	4,50,001 „ 5,00,000	2	9,49,515	1,15,786	4	18,85,408	1,05,338	..	..	..	..	..	..	6	28,34,923	2,21,124	..	2,21,124
X	5,00,001 „ 5,50,000	..	..	..	3	21,13,916	1,22,746	..	..	..	..	5,12,179	20,645	3	26,26,095	1,43,391	..	1,43,391
XI	5,50,001 and more	6	43,27,226	9,35,115	31	5,12,40,180	31,02,823	..	..	..	..	..	..	37	5,55,67,406	40,37,938	1,632	40,36,306
	TOTAL	468	5,05,81,835	26,95,958	244	8,79,65,049	46,75,954	64	58,51,512	1,77,609	73	1,27,96,712	4,89,658	849	15,71,95,108	80,39,179	76,866	79,62,313

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	1,07,638
Add—Penalties (actual collections)	822
TOTAL	80,70,773
Add—Unpaid refunds for 1930-31 Rs 2,430	
Deduct—Paid refunds for 1929-30 1,284	1,146
NET COLLECTIONS	80,71,919

RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1931.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies,			Collection from Unregistered Firms,			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	321	2,37,54,747	4,11,032	142	94,81,713	1,77,020	37	24,39,082	41,772	13	11,20,721	9,718	513	3,67,96,263	6,39,542	52,328	5,87,214
II	1,00,001 ,, 1,50,000	101	1,30,20,540	5,67,152	62	66,92,157	2,40,447	11	12,30,466	53,841	18	21,31,640	62,136	192	2,30,74,803	9,23,576	64,376	8,59,200
III	1,50,001 ,, 2,00,000	47	82,07,060	5,01,997	33	52,78,897	2,26,629	6	5,48,274	35,365	5	10,92,076	58,349	91	1,51,26,307	8,22,340	1,45,669	6,76,671
IV	2,00,001 ,, 2,50,000	23	60,61,464	4,51,951	28	64,08,381	2,61,521	1	2,31,487	19,927	4	8,99,375	68,624	56	1,36,00,707	8,02,023	31,383	7,70,640
V	2,50,001 ,, 3,00,000	19	56,21,817	5,46,923	14	33,37,826	1,57,349	1	5,19,603	48,477	..	..	..	34	94,79,246	7,52,749	1,29,408	6,23,341
VI	3,00,001 ,, 3,50,000	5	16,16,690	1,88,894	21	61,16,106	3,22,245	1	3,49,313	43,596	..	..	..	27	80,82,109	5,54,735	..	5,54,735
VII	3,50,001 ,, 4,00,000	7	30,19,940	3,46,580	12	39,29,747	2,13,422	1	3,60,626	46,462	1	3,23,714	34,875	21	76,34,027	6,41,339	1,01,703	5,39,636
VIII	4,00,001 ,, 4,50,000	11	46,36,965	5,83,303	10	38,68,305	2,13,176	..	4,22,266	23,267	..	..	..	21	89,27,536	8,19,746	76,804	7,42,942
IX	4,50,001 ,, 5,00,000	4	18,98,473	2,35,347	15	75,22,390	3,60,240	..	..	..	..	..	..	19	94,20,863	5,95,587	..	5,95,587
X	5,00,001 ,, 5,50,000	1	5,12,522	91,089	9	29,27,905	2,78,972	..	..	..	..	..	..	10	34,40,427	3,70,061	1,93,619	1,76,442
XI	5,50,001 and more	12	1,84,22,144	57,39,668	94	21,09,13,412	1,03,99,975	2	51,83,512	13,42,321	1	5,95,000	1,19,586	109	23,51,14,068	1,76,01,550	9,85,716	1,66,15,834
	TOTAL .	551	8,67,72,362	96,63,936	440	26,64,76,839	1,28,50,996	60	1,12,84,629	16,55,028	42	61,62,526	3,53,288	1,093	37,06,96,356	2,45,23,248	17,81,006	2,27,42,242

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	2,96,905
Add—Penalties (actual collections)	..
Total .	2,30,39,147

RETURN No. V.

Statement showing collection of super-tax in the United Provinces in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net Collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	31	20,83,398	35,819	13	9,52,586	19,466	5	3,93,724	6,232	15	13,34,909	14,515	64	47,64,617	76,032	25,373	50,659
II	1,00,001 ,, 1,50,000	10	11,36,700	45,134	2	2,68,110	10,507	1	1,40,000	7,344	12	15,31,990	44,492	25	30,76,800	1,07,477	3,835	1,03,642
III	1,50,001 ,, 2,00,000	2	3,45,214	22,554	..	..	..	1	1,54,100	11,818	5	9,11,117	42,375	8	14,10,431	76,747	..	76,747
IV	2,00,001 ,, 2,50,000	..	..	..	3	6,81,757	33,235	..	..	..	..	..	..	3	6,81,757	33,235	..	33,235
V	2,50,001 ,, 3,00,000	1	2,94,297	31,453	..	..	..	..	..	..	..	..	..	1	2,94,297	31,453	..	31,453
VI	3,00,001 ,, 3,50,000	..	..	..	2	6,64,746	35,297	..	..	..	1	3,39,970	39,811	3	10,04,716	75,108	..	75,108
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	1	4,47,022	24,814	..	..	..	..	..	..	1	4,47,022	24,814	..	24,814
IX	4,50,001 ,, 5,00,000	..	..	..	1	1,19,082	6,648	..	..	..	..	..	..	1	1,19,082	6,648	..	6,648
X	5,00,001 ,, 5,50,000	2	6,97,244	1,37,833	4	29,01,191	1,68,824	..	..	..	..	..	..	6	35,98,435	3,06,657	..	3,06,657
XI	5,50,001 and more	1	8,27,661	2,09,736	2	1,20,24,934	7,45,308	..	..	..	1	7,08,600	1,59,475	4	1,35,61,195	11,14,519	..	11,14,519
	Total	47	53,84,514	4,82,529	28	1,80,59,428	10,44,099	7	6,87,824	25,394	34	48,26,586	3,00,668	116	2,89,58,352	18,52,690	29,208	18,23,482

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	18,23,482

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	36	23,56,903	37,707	12	7,02,816	12,051	1	68,462	1,250	13	10,02,430	7,951	62	43,10,611	58,959	7,172	51,787
II	1,00,000 „ 1,50,000 .	1	1,22,207	5,583	5	6,03,936	22,121	1	1,21,055	5,469	1	1,43,001	5,948	8	9,90,199	39,121	5,951	33,170
III	1,50,001 „ 2,00,000 .	..	..	..	7	11,94,256	52,766	1	1,93,828	14,040	1	1,82,029	10,811	9	15,70,113	77,617	6,625	70,992
IV	2,00,001 „ 2,50,000 .	..	..	..	..	..	..	..	..	..	1	2,26,756	17,471	1	2,26,756	17,471	..	17,471
V	2,50,001 „ 3,00,000 .	..	..	..	2	5,30,640	26,915	..	..	..	..	..	..	2	5,30,640	26,915	1,400	25,515
VI	3,00,001 „ 3,50,000 .	..	..	..	2	6,35,664	33,479	..	..	..	1	3,00,963	31,075	3	9,36,627	64,554	7,183	57,371
VII	3,50,001 „ 4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more .	..	..	..	2	23,39,792	1,39,987	..	..	..	..	..	..	2	23,39,792	1,39,987	..	1,39,987
	Total .	37	24,79,110	43,290	30	60,07,104	2,87,319	3	3,83,345	20,759	17	19,45,179	73,256	87	1,09,04,738	4,24,624	28,331	3,96,293
	Add—Excess collections and miscellaneous .																	..
	Add—Penalties (actual collections) .																	..
																Total .		3,96,293

IV.12.21.

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.			Rs.			Rs.			Rs.			Rs.			Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	121	83,59,521	1,49,563	12	9,15,487	19,718	39	21,85,380	29,655	9	7,52,907	5,073	181	122,13,295	2,04,009	30,163	1,73,846
II	1,00,001 „ 1,50,000 .	21	22,52,642	89,375	12	15,02,277	56,402	13	16,16,236	70,079	8	11,38,974	41,695	54	65,10,129	2,57,551	11,221	2,46,330
III	1,50,001 „ 2,00,000 .	3	5,50,449	37,397	4	6,62,318	28,895	4	6,28,203	42,979	4	2,79,052	10,793	15	21,20,022	1,20,064	219	1,19,845
IV	2,00,001 „ 2,50,000 .	..	..	..	6	13,73,092	67,068	2	4,81,666	41,126	1	2,27,132	16,739	9	20,81,890	1,24,933	9,502	1,15,431
V	2,50,001 „ 3,00,000 .	2	4,86,955	47,096	4	10,56,482	53,530	1	2,62,527	25,331	1	2,82,108	27,223	8	20,88,072	1,53,180	..	1,53,180
VI	3,00,001 „ 3,50,000 .	..	..	..	1	3,35,230	17,827	..	..	..	..	..	..	1	3,35,230	17,827	42,187	—24,360
VII	3,50,001 „ 4,00,000 .	2	6,79,421	80,679	1	3,98,800	21,800	..	..	..	..	..	..	3	10,78,221	1,02,479	..	1,02,479
VIII	4,00,001 „ 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000 .	2	9,19,073	95,517	..	..	..	1	4,68,237	76,627	1	4,97,635	82,073	4	18,84,945	2,54,217	15,342	2,38,875
X	5,00,001 „ 5,50,000 .	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,601 and more .	..	..	..	12	7,30,44,752	45,27,797	..	..	..	..	..	..	12	730,44,752	45,27,797	42,445	44,85,352
	Total .	151	1,32,48,061	4,99,627	52	7,92,88,438	47,93,037	60	56,42,249	2,85,797	24	31,77,808	1,83,596	287	10,13,56,556	57,62,057	1,51,079	56,10,978

	56,10,978
Add—Excess collections and miscellaneous	2,743
Add—Advanced Payments	41,901
Add—Recoveries of arrears of 1921-22 on account of adjustment under section 19 of Act VII of 1918	22,850
Total .	56,78,472

RETURN No. V.

Statement showing Collection of Super-tax in the Bihar and Orissa Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	29	18,39,449	25,216	4	3,13,042	7,066	4	3,21,987	8,260	13	10,68,922	10,686	50	35,43,400	51,228	12,747	38,481
II	1,00,001 ,, 1,50,000 .	5	6,59,663	30,582	1	2,33,566	8,816	*Nil*	*Nil*	*Nil*	5	5,73,996	13,479	11	14,67,225	52,877	16,381	36,496
III	1,50,001 ,, 2,00,000 .	2	5,13,508	32,381	1	1,60,440	6,902	*Nil*	*Nil*	*Nil*	3	4,66,189	18,496	6	11,40,137	57,779	10,243	47,536
IV	2,00,001 ,, 2,50,000	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	961	—961
V	2,50,001 ,, 3,00,000 .	2	5,38,606	53,210	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	5,38,606	53,210	*Nil*	53,210
VI	3,00,001 ,, 3,50,000 .	1	3,85,976	47,557	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	3,85,976	47,557	8,982	38,575
VII	3,50,001 ,, 4,00,000 .	*Nil*	*Nil*	*Nil*	1	3,81,044	20,690	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1	3,81,044	20,690	*Nil*	20,690
VIII	4,00,001 ,, 4,50,000 .	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
IX	4,50,001 ,, 5,00,000 .	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
X	5,00,001 ,, 5,50,000 .	2	15,51,666	3,52,432	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	15,51,666	3,52,432	1,165	3,51,267
XI	5,50,001 and more .	1	18,71,902	6,06,765	1	6,47,968	37,841	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	2	25,19,870	6,44,606	2,26,544	4,18,062
	Total .	42	73,60,770	11,48,143	8	17,36,060	81,315	4	3,21,987	8,260	21	21,09,107	42,661	75	1,15,27,924	12,80,379	2,77,023	10,03,356

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . .	77
Add—Penalties (actual collections)	*Nil*
Total .	10,03,433

RETURN No. V.

Statement showing Collection of Super-tax in the Central Provinces and Berar in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.		Rs.	Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000 .	14	9,37,888	14,515 13	1	57,798	487 6	7	5,14,250	7,726 9	9	8,45,126	5,758 10	31	23,55,062	28,488 6	10,691 6	17,797 0
II	1,00,001 ,, 1,50,000 .	2	2,15,266	8,281 9	2	3,83,704	10,785 8	..	..	..	3	5,23,616	13,267 15	7	11,22,586	32,335 0	10,142 15	22,192 1
III	1,50,001 ,, 2,00,000 .	2	3,48,541	22,987 3	1	4,66,319	20,707 13	..	..	..	1	1,54,278	7,197 10	4	9,69,138	50,892 10	1,417 0	49,475 10
IV	2,00,001 ,, 2,50,000 .	..	..	..	..	..	..	..	..	..	1	2,43,048	20,101 8	1	2,43,048	20,101 8	..	20,101 8
V	2,50,001 ,, 3,00,000 .	..	..	..	..	..	..	..	..	..	1	5,34,990	23,858 11	1	5,34,990	23,858 11	..	23,858 11
VI	3,00,001 ,, 3,50,000 .	3	9,03,927	89,988 15	..	..	..	..	..	..	1	3,01,309	28,303 9	4	12,05,236	1,18,292 8	..	1,18,292 8
VII	3,50,001 ,, 4,00,000 .	..	..	..	..	3,03,955	16,341 0	..	..	..	..	..	..	..	3,03,955	16,341 0	..	16,341 0
VIII	4,00,001 ,, 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 ,, 5,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,50,001 and more .	..	..	..	5	73,24,169	4,44,948 3	..	..	..	..	..	..	5	73,24,169	4,44,948 3	..	4,44,948 3
	Total .	21	24,05,622	1,35,773 8	9	85,35,945	4,93,269 14	7	5,14,250	7,726 9	16	26,02,367	98,487 15	53	1,40,58,184	7,35,257 14	22,251 5	7,13,006 9

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs. A.
Add—Excess collections and miscellaneous .	.. ..
Add—Penalties (actual collections) . .	1,054 0
Total .	7,14,060 9

RETURN No. V.

Statement showing collection of super-tax in the Assam Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collections
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	Rs. Rs. 50,001 to 1,00,000 .	10	7,55,670	17,933	1	11,82,563	20,316	1	1,73,997	2,604	..	..	..	12	21,12,230	40,853	1,503	39,350
II	1,00,001 ,, 1,50,000 .	..	..	..	1	13,08,949	46,105	..	..	..	..	..	..	1	13,08,949	46,105	..	46,105
III	1,50,001 ,, 2,00,000 .	..	..	..	1	8,91,111	33,762	..	1,32,650	7,754	..	..	..	1	10,23,761	41,516	..	41,516
IV	2,00,001 ,, 2,50,000 .	..	..	..	..	6,79,048	33,090	..	..		..	..	..	..	6,79,048	33,090	..	33,090
V	2,50,001 ,, 3,00,000 .	..	..	..	2	8,04,495	42,010	..	..	..	..	..	..	2	8,04,495	42,010	..	42,010
VI	3,00,001 ,, 3,50,000	..	..	..	..	9,38,422	49,912	..	..	..	..	..	..	..	9,38,422	49,912	..	49,912
VII	3,50,001 ,, 4,00,000 .	..	..	..	..	3,02,325	16,239	..	..	..	..	..	..	..	3,02,325	16,239	..	16,239
VIII	4,00,001 ,, 4,50,000 .	..	..	..	1	7,99,018	44,157	..	..	..	..	..	..	1	7,99,018	44,157	332	43,825
IX	4,50,001 ,, 5,00,000 .	..	..	..	..	66,432	3,889	..	..	..	..	..	..	..	66,432	3,889	..	3,889
X	5,00,001 ,, 5,50,000 .	..	..	..	2	27,16,578	1,61,298	..	..	..	..	..	..	2	27,16,578	1,61,298	..	1,61,298
XI	5,50,001 and more .	..	..	..	..	6,13,042	35,659	..	..	..	..	..	..	..	6,13,042	35,659	..	35,659
	Total .	10	7,55,670	17,933	8	1,03,01,983	4,86,437	1	3,06,647	10,358	..	..	..	19	1,13,64,300	5,14,728	1,835	5,12,893

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	1,169
Add—Penalties (actual collections)	..
Total .	5,14,062

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RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	3	1,74,000	1,625	..	..	..	4	2,47,615	3,224	2	1,77,795	1,882	9	5,99,410	6,731	195	6,536
II	1,00,001 ,, 1,50,000 .	3	3,67,023	16,789	..	..	..	..	..	..	..	..	..	3	3,67,023	16,789	6,173	10,616
III	1,50,001 ,, 2,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	2,00,001 ,, 2,50,000 .	..	..	..	..	..	..	..	..	..	1	2,07,569	14,373	1	2,07,569	14,373	..	14,373
V	2,50,001 ,, 3,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 ,, 3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total .	6	5,41,023	18,414	..	..	..	4	2,47,615	3,224	3	3,85,364	16,255	13	11,74,002	37,893	6,368	31,525

	Rs.
Add—Excess collections and miscellaneous . . .	..
Add—Penalties (actual collections)	..
Total .	31,525

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RETURN No. V.

Statement showing collection of Super-tax in the Delhi Province in the year ending 31st March 1931.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	26	16,49,691	23,677	1	59,952	622	5	3,43,430	6,326	4	3,39,478	2,673	36	23,92,551	33,298	1,881	31,417
II	1,00,001 „ 1,50,000 .	3	3,33,719	13,493	..	..	..	..	..	..	3	3,55,972	10,617	6	6,89,691	24,110	..	24,110
III	1,50,001 „ 2,00,000 .	3	5,14,850	33,444	1	1,87,232	8,577	..	..	..	1	1,87,846	11,568	5	8,89,928	53,589	..	53,589
IV	2,00,001 „ 2,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 „ 3,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more .	..	..	..	2	12,77,488	73,593	..	..	..	..	..	..	2	12,77,488	73,593	..	73,593
	Total .	32	24,98,260	70,614	4	15,24,672	82,792	5	3,43,430	6,326	8	8,83,296	24,858	49	52,49,658	1,84,590	1,881	1,82,709

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	1,82,709

RETURN No. VI.

Classified Statement of Receipts of Super-tax in the Madras Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	7	42,779	59	2,00,404	66	2,43,183
2	Buildings and land	..	..	3	16,546	3	16,546
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	6	2,98,903	..	..	6	2,98,903
5	Cotton pressing, ginning and cleaning	1	6,225	3	1,632	4	7,857
6	Engineering	2	6,961	2	170	4	7,131
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	4,567	..	..	1	4,567
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	4	88,745	1	399	5	89,144
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	2	1,136	2	1,136
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	13,780	2	4,710	3	18,490
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	2	47,816	..	..	2	47,816
20	Railway	3	4,35,788	..	..	3	4,35,788
21	Tanneries and leather work	1	1,327	2	2,979	3	4,306
22	Tramways	1	34,885	..	..	1	34,885
23	Woollen mills	..	..	..	..	..	..
24	Others	30	2,78,315	93	3,91,051	123	6,69,366
	Total	59	12,60,091	167	6,19,027	226	18,79,118

Details for "24 others".

Serial No.	Source of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
			Rs.		Rs.		Rs.
1	Dividends	2	28,759	24	1,56,755	26	1,85,514
2	Cotton trade	..	..	5	96,120	5	96,120
3	General business	1	69,019	1	311	2	69,321
4	Tea	7	42,852	..	..	7	42,852
5	Legal profession	..	..	8	31,727	8	31,727
6	Import and export trade	1	26,256	2	4,470	3	30,726
7	Motor business	2	13,287	1	5,949	3	19,236
8	Commission	2	18,657	1	562	3	19,219
9	Sale of unassessed forests	..	..	1	18,884	1	18,884
10	Brokerage	1	18,811	..	..	1	18,811
11	Interest on securities	..	..	4	18,482	4	18,482
12	Salary	..	..	14	13,429	14	13,429
13	Racing	1	11,186	..	..	1	11,186
14	Telephone	1	10,636	..	..	1	10,636
15	Cable	1	10,412	..	..	1	10,412
16	Spirits	2	9,407	..	..	2	9,407
17	Transport business	1	6,354	2	2,531	3	8,885
18	Piece goods	2	4,208	4	3,498	6	7,706
19	Medicine	1	1,868	1	5,620	2	7,488
20	Contract	..	..	4	6,659	4	6,659
21	Timber	..	..	4	6,035	4	6,035
22	Yarn	..	..	3	4,820	3	4,820
23	Distilleries	1	585	2	3,455	3	4,040
24	Tiles manufacture	2	4,018	..	..	2	4,018
25	Property	..	..	2	3,106	2	3,106
26	Money lending	..	..	3	1,937	3	1,937
27	Solicitors	..	..	1	1,806	1	1,806
28	Coffee	..	..	1	1,658	1	1,658
29	Maintenance allowance	..	..	1	1,620	1	1,620
30	Magnesite	1	1,230	..	..	1	1,230
31	Cardamom	1	779	..	..	1	779
32	Kerosine oil	..	..	1	600	1	600
33	Dye Stuffs	..	..	1	578	1	578
34	Silk	..	..	1	319	1	319
35	Ice manufacture	..	..	1	120	1	120
	Total	30	2,78,815	93	3,91,051	123	6,69,866

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	4,03,785	10	1,32,016	21	5,35,801
2	Buildings and land	2	24,642	..	..	2	24,642
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	52	5,46,943	..	..	52	5,46,943
5	Cotton pressing, ginning and cleaning	5	19,367	3	22,414	8	41,781
6	Engineering	3	35,813	..	..	3	35,813
7	Flour mills	4	18,837	..	..	4	18,837
8	Insurance—Fire, Marine and Life	21	5,88,712	..	..	21	5,88,712
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	3	54,788	3	1,402	6	56,190
17	Steam navigation—Ocean	1	2,188	..	..	1	2,188
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	15	2,79,072	..	..	15	2,79,072
21	Tanneries and leather work	..	..	1	9,837	1	9,837
22	Tramways	2	3,34,445	..	..	2	3,34,445
23	Woollen mills	..	..	..	..	..	..
24	Others	125	23,67,362	588	31,97,556	713	55,64,918
	Total	244	46,75,954	605	33,63,225	849	80,39,179

Analysis of the different sources of income included under item "24-Others" as shown in Return No. VI.

Serial No.	Source of Income.	Companies.		Other sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6.	7	8
			Rs.		Rs.		Rs.
1	Agents and brokers	13	2,01,975	172	13,70,355	185	15,72,330
2	Accountants and Auditors	..	..	4	8,657	4	8,657
3	Dealers in Building Materials	1	3,62,254	..	..	1	3,62,254
4	Contractors	2	17,430	7	36,097	9	53,527
5	Dealers in Piecegoods	..	..	14	19,082	14	19,082
6	Clubs	1	14,285	..	..	1	14,285
7	Cinemas	..	..	4	8,647	4	8,647
8	Chemists and Druggists	4	12,254	1	1,692	5	13,946
9	Coal	1	3,908	..	..	1	3,908
10	Colour manufacturers	4	37,678	1	21	5	37,699
11	Cement manufacturers	4	1,28,514	..	..	4	1,28,514
12	Commission	..	..	4	7,516	4	7,516
13	Cotton merchants (wholesale)	4	70,821	12	1,46,517	16	2,17,338
14	Dealers in precious metals stones and jewellers	2	10,186	3	2,966	5	13,152
15	Dividends	4	48,545	38	3,52,151	42	4,00,696
16	Dealers in motor cars	8	3,86,524	..	..	8	3,86,524
17	Engineers and Architects	2	3,712	1	3,608	3	7,320
18	Electric Companies	2	28,288	..	..	2	28,288
19	Flour mill	..	..	2	962	2	962
20	Gas Companies	1	23,165	..	..	1	23,165
21	Hotels	2	10,914	1	826	3	11,740
22	Grain Sellers	..	..	1	148	1	148
23	Hydraulic works	1	96,550	..	..	1	96,550
24	Ice manufacturers	1	12,405	..	..	1	12,405
25	Importers and Exporters	4	10,953	1	2,069	5	13,022
26	Investments	13	3,34,446	41	2,23,987	54	5,58,433
27	Legal Practitioners	..	..	48	1,63,711	48	1,63,711
28	Liquor sellers	2	18,380	2	2,796	4	21,176
29	Medical Practitioners	..	..	2	5,322	2	5,322
30	Match manufacturers	4	90,676	3	5,772	7	96,448
31	Money lenders	..	..	29	89,824	29	89,824
32	Metal merchants	..	..	2	4,331	2	4,331
33	Oil mills	2	1,06,778	1	400	3	1,07,178
34	Property owners	4	59,019	74	2,50,505	78	3,09,524
35	Photographers	1	3,694	..	..	1	3,694
36	Perfumers	..	..	1	517	1	517
37	Paper merchant	1	6,131	..	..	1	6,131
38	Silk reeling, weaving and embroidery works	1	6,230	..	..	1	6,230
39	Dealers in salt	..	..	7	14,241	7	14,241
40	Salary and commission	..	..	38	96,950	38	96,950
41	Ship chandlers	..	..	4	382	2	382
42	Stevedores and dubashes	..	..	4	12,748	4	12,748
43	Sewing machines	1	73,147	..	..	1	73,147
44	Skin and Hide dealers	..	..	1	723	1	723
45	Timber merchants	..	..	4	5,415	4	5,415
46	Telegraphs	1	64,404	..	..	1	64,404
47	Tailors and outfitters	..	..	1	1,135	1	1,135
48	Tobacconists	..	..	1	646	1	646
49	Umbrella merchants	..	..	1	2,064	1	2,064
50	Watch makers	..	..	2	13,756	2	13,756
51	Yarn dealers	..	..	1	7,215	1	7,215
52	Others	34	1,24,036	57	3,33,802	91	4,57,838
	Total	125	23,67,362	588	31,97,556	718	55,64,918

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Engineers and Architects.
2. Legal Practitioners.
3. Medical Practitioners.
4. Books and Stationery Sellers.
5. Liquor Sellers.
6. Property Owners.
7. Chemists and Druggists.
8. Restaurant Keepers.
9. Accountants and Auditors.
10. Grain Sellers.
11. Silk reeling, weaving and embroidery work.
12. Jewellers.
13. Contractors.
14. Cinemas.
15. Mill Stores Suppliers.
16. Agents and Brokers.
17. Cloth Dealers.
18. Money-lenders.
19. Timber Merchants.
20. Cotton Business.
21. Flour Mills.
22. Glass Works.
23. Hardware dealers.
24. Aerated Water Factories.
25. Ice Factories.
26. Brass Factories.
27. Embroidery Business.
28. Oilseeds business.
29. Ghee Merchants.
30. Dubashes.
31. Electric Suppliers.
32. Shipping.
33. Motor Cars.
34. Provision Dealers.
35. Arms and Ammunition.
36. Salt Traders and Manufacturers.
37. Tobacco Dealers.
38. Grass Dealers.
39. Charcoal Dealers.
40. Dry fish merchants.
41. Brick Manufacturers.
42. 'Bidi' Manufacturers.
43 Printing.
44. Thread Merchants.
45. Bardan Merchants.
46. Paddy and Rice Dealers.
47. Rice Mills.
48. Bhang, Ganja and Opium Sellers.
49. Dealers in betel nuts, pepper and cardamom.

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1931.

Serial No.	Source of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	14	10,14,754	30	1,83,240	44	11,97,994
2	Buildings and land	..	..	29	1,49,595	29	1,49,595
3	Chemical	3	26,251	5	21,988	8	48,239
4	Cotton spinning and weaving	7	55,256	2	3,760	9	59,016
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	32	1,45,157	1	12,88,584	33	14,33,741
7	Flour mills	3	39,203	..	..	3	39,203
8	Insurance—Fire, Marine and Life	26	2,81,303	..	..	26	2,81,303
9	Iron and steel works	1	70,129	..	..	1	70,129
10	Jute spinning and weaving	47	36,75,179	..	..	47	36,75,179
11	Jute pressing	10	2,95,863	3	—3,826	13	2,92,037
12	Landing, shipping and warehousing	2	4,419	..	..	2	4,419
13	Mining, coal	21	2,20,338	..	..	21	2,20,338
14	Mining, other minerals including petroleum	6	8,75,756	..	..	6	8,75,756
15	Paper mills	2	43,911	..	..	2	43,911
16	Printing and publishing	2	7,532	1	3,114	3	10,646
17	Steam navigation—Ocean	7	45,675	..	..	7	45,675
18	Steam navigation—River	5	1,74,699	..	..	5	1,74,699
19	Sugar making and refining	1	2,963	..	..	1	2,963
20	Railway	21	2,73,781	..	..	21	2,73,781
21	Tanneries and leather work	1	750	2	15,442	3	16,192
22	Tramways	1	38,661	..	..	1	38,661
23	Woollen mills	..	..	..	..	..	..
24	Others	228	54,88,906	580	85,96,764	808	1,40,85,670
	Total	440	1,27,80,486	653	1,02,58,661	1,093	2,30,39,147

RETURN No. VI.

Classified statement of receipts of super-tax in the United Provinces in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	2	3,849	8	37,942	10	41,791
2	Buildings and land	1	836	1	941	2	1,777
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	9	1,68,475	1	9,758	10	1,78,233
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	—386	..	..	1	—386
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	4	35,131	2	13,721	6	48,852
20	Railway	2	7,45,308	..	..	2	7,45,308
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	37,194	..	..	1	37,194
23	Woollen mills	..	..	..	..	..	..
24	Others	8	53,306	76	7,17,407	84	7,70,713
	Total	28	10,43,713	88	7,79,769	116	18,23,482

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RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	40,096	4	18,349	12	58,445
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton trade	1	3,784	..	..	1	3,784
5	Cotton pressing, ginning and cleaning	..	..	1	1,250	1	1,250
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	13,973	..	..	1	13,973
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	3	20,341	..	..	3	20,341
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	17	2,09,125	52	1,17,706	69	3,26,831
	Total	30	2,87,319	57	1,37,305	87	4,24,624

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	39,902	52	3,64,322	56	4,04,224
2	Buildings and land	7	1,15,492	9	11,033	16	1,26,525
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	1	5,025	2	3,110	3	8,135
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	2	6,626	..	..	2	6,626
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	9	36,79,497	2	5,520	11	36,85,017
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	2	5,136	2	5,136
17	Steam navigation—Ocean	2	8,540	..	..	2	8,540
18	Steam navigation—River	1	2,25,387	..	..	1	2,25,387
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	58,436	..	..	2	58,436
23	Woollen mills	..	..	..	..	..	..
24	Others	24	6,64,500	168	5,92,381	192	12,56,881
	Total	52	48,03,405	235	9,81,502	287	57,84,907

Less refunds	1,51,079
	56,33,828
Add—Excess collections	2,743
Add—Advance payments	41,901
Total	56,78,472

Analysis of Item 24—Others—of Return No. VI.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Architects	..	..	1	1,533	1	1,533
2	Bankers and General Merchants	1	3,492	20	61,394	21	64,886
3	Chartered Accountants	..	..	3	1,555	3	1,555
4	Coffee Merchants	..	..	1	920	1	920
5	Cooly Maistries	..	..	4	59,621	4	59,621
6	Druggists and Chemists	..	..	1	3,710	1	3,710
7	Film Business	1	50	..	..	1	50
8	Freight Brokers	..	..	1	385	1	385
9	General Contractors	1	12,836	6	93,380	7	1,06,216
10	General Merchants	9	83,688	26	84,012	35	1,67,700
11	Hotel and House Property	..	..	1	3,143	1	3,143
12	Ice and Aerated Water Factories	1	14,800	1	2,706	2	17,506
13	Liquor Licensees	..	..	1	1,110	1	1,110
14	Money Lenders	1	2,408	27	85,152	28	87,560
15	Motor-Trading	2	9,351	..	..	2	9,351
16	Oilmanstores	..	..	1	1,869	1	1,869
17	Paddy-brokers	..	..	1	2,585	1	2,585
18	Pawn-Brokers	..	..	3	1,042	3	1,042
19	Piece-goods dealers	..	..	9	11,944	9	11,944
20	Produce dealers	..	..	3	5,228	3	5,228
21	Profession (Individual)	..	..	5	6,676	5	6,676
22	Rice and General Merchants	..	..	5	52,642	5	52,642
23	Rice Millers and Exporters	2	3,18,596	3	2,274	5	3,20,870
24	Salary-earners	..	..	40	87,508	40	87,508
25	Saw-Millers and Timber Traders	3	1,55,588	3	19,001	6	1,74,589
26	Stevedores	..	..	2	2,991	2	2,991
27	Telephones	2	57,449	..	..	2	57,4 4 9
28	Turf Clubs	1	6,242	..	..	1	6,242
	Total	24	6,64,500	168	5,92,381	192	12,56,881

RETURN No. VI.

Classified Statement of Receipts of Super-tax in the Bihar and Orissa Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies:		Other Assessees.		Total	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	1	2,134	7	16,340	8	18,474
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	1	23,091	1	23,091
11	Jute pressing	..	..	1	12,147	1	12,147
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	5,207	2	4,249	3	9,456
14	Mining, other minerals including petroleum	2	23,616	..	..	2	23,616
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	3,609	..	..	1	3,609
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	4	46,748	59	11,43,238	63	11,89,986
	Total	9	81,314	70	11,99,065	79	12,80,379
	Analysis of "24.—Others" above.						
(a)	Cement	1	37,841	..	..	1	37,841
(b)	Contract	..	..	12	14,750	12	14,750
(c)	Dividends and interest on securities	..	..	2	44,079	2	44,079
(d)	Electric Supply Co.	1	6,902	..	..	1	6,902
(e)	Grain dealing	..	..	7	20,022	7	20,022
(f)	Interest	..	..	3	4,803	3	4,803
(g)	Money lending	..	..	6	5,96,742	6	5,96,742
(h)	Mica	..	..	1	1,276	1	1,276
(i)	Profession	..	..	4	24,963	4	24,963
(j)	Royalty	..	..	8	4,12,300	8	4,12,300
(k)	Rice mill	..	..	1	48	1	48
(l)	Sairat	..	..	1	7,991	1	7,991
(m)	Salaries	..	..	11	8,376	11	8,376
(n)	Timber	1	687	1	6,328	2	7,015
	Miscellaneous	1	1,318	2	1,560	3	2,878

RETURN No. VI.

Classified Statement of Receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. a.		Rs. a.		Rs. a.
1	Banking	..	..	4	1,20,636 4	4	1,20,636 4
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	2	1,22,657 12	1	21,514 15	3	1,44,172 11
5	Cotton pressing, ginning and cleaning	..	..	2	3,637 13	2	3,637 13
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	14,158 6	..	..	1	14,158 6
14	Mining, other minerals including petroleum	1	2,49,587 7	..	..	1	2,49,587 7
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	1	23,226 0	..	..	1	23,226
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	4	83,640 5	37	93,077 8	41	1,76,717 13
	Total	9	4,93,269 14	44	2,38,866 8	53	7,32,136 6

	Rs.	a.
Deduct other refunds	19,129	13
Add penalties	1,054	0
Net collections	7,14,060	9

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..		..	..
20	Railway	1	1,13,591	..	..	1	1,13,591
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	7	3,71,378	11	27,924	18	3,99,302
	Total	8	4,84,969	11	27,924	19	5,12,893

RETURN No. VI.

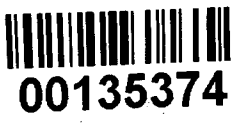
Classified statement of receipts of super-tax in the North-West Frontier Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	13	37,893	13	37,893
	Total	..	..	13	37,893	13	37,893

RETURN No. VI.

Classified statement of receipts of Super-tax in the Delhi Province in the year ending 31st March 1931.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	3	18,882	3	18,882
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	44,387	..	..	1	44,387
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	3	3,713	3	3,713
7	Flour mills	1	8,577	..	..	1	8,577
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	1	984	1	984
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	2	22,347	2	22,347
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	1	29,206	..	..	1	29,206
23	Woollen mills	..	..	..	..	..	..
24	Others	1	622	10	8,284	11	8,906
25	Salary cases	..	..	26	47,588	26	47,588
	Total	4	82,792	45	1,01,798	49	1,84,590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